
State Taxes and Fees

Overview and Table of Contents

This section summarizes most of the state's transportation taxes and fees, the major source of revenue for state transportation purposes. Bus mileage, outdoor advertising, and access permit revenue sources have not been included in this section. After being collected by the administering agency (usually the Department of Licensing), these user taxes and fees are sent to the State Treasurer, placed into accounts as directed by statute, and expended after being appropriated by the Legislature. This process is further explained in the *Funds* section of this manual.

The taxes and fees in this section are arranged in alphabetical order. For the gas tax (i.e., the motor vehicle fuel and special fuel taxes), refer to the supplementary information following the general descriptions of these taxes.

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<u>REVENUE SOURCE:</u>	Aircraft Dealers License Fee
<u>RCW:</u>	14.20.050, 14.20.060
<u>WHO'S TAXED:</u>	Aircraft dealers
<u>TAX RATE:</u>	\$75 per calendar year. Additional certificates are \$10 each per calendar year.
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division.
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	100% to the Aeronautics Account, appropriated to cover the cost of administration of the DOT Aviation Division.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1955 \$25 per calendar year 1998 \$75 per calendar year
<u>2005–07 ESTIMATE:</u>	\$8,070
<u>2007–09 FORECAST:</u>	\$8,070
<u>VALUE OF INCREASE:</u>	\$96 per \$1 of increase per biennium

<u>REVENUE SOURCE:</u>	Aircraft Excise Tax
<u>RCW:</u>	82.48.030
<u>WHO'S TAXED:</u>	Aircraft owner
<u>TAX RATE:</u>	Single-engine fixed wing, \$50; small multiengine fixed wing, \$65; large multi-engine fixed wing, \$80; turboprop multiengine fixed wing, \$100; turbojet multiengine fixed wing, \$125; helicopter, \$75; sailplane, \$20; lighter than air, \$20; home built, \$20.
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	General Fund 90%; Aeronautics Account 10%
<u>DISTRIBUTION & USE:</u>	90% to General Fund for purposes of general government as appropriated by the Legislature; 10% to Aeronautics Account appropriated to cover the cost of administration of the DOT Aviation Division.
<u>TAX EXEMPTIONS:</u>	Aircraft owned by U.S. government or political subdivision; aircraft registered by foreign country; aircraft registered in another state unless based in this state for 90 days or longer; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade (RCW 82.48.100).
<u>TAX HISTORY:</u>	1949 1% of fair market value of aircraft per year 1967 \$15 single-engine aircraft; \$25 multiengine 1983 See current tax rates above
<u>2005–07 ESTIMATE:</u>	\$568,252 = \$511,427 General Fund \$56,825 Aeronautics Account
<u>2007–09 FORECAST:</u>	\$579,292 = \$521,363 General Fund \$57,929 Aeronautics Account
<u>VALUE OF INCREASE:</u>	\$52,136 per 10% increase per biennium for General Fund \$5,793 per 10% increase per biennium for Aeronautics Account

<u>REVENUE SOURCE:</u>	Aircraft Fuel Tax
<u>RCW:</u>	82.42.025
<u>WHO'S TAXED:</u>	Aircraft fuel users
<u>TAX RATE:</u>	11 cents per gallon
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	Appropriated for administration of the DOT Aviation Division, airport construction and maintenance, and local airport aid.
<u>TAX EXEMPTIONS:</u>	Commercial use, farm use, research, testing, training, emergency medical air transport entities (RCW 84.42.030).
<u>TAX HISTORY:</u>	1967 2 cents/gallon on retail sales 1982 Agricultural spray planes exempted 3% x weighted average retail price in third month of fiscal 1/2 year. 1983 Minimum rate set at 5 cents 1989 5.5 cents 1991 January 6.5 cents 1991 July 6.0 cents 1997 June 6.0 cents 2000 July 6.5 cents 2001 January 7.5 cents 2002 July 7.0 cents 2003 July 10 cents 2005 July 11 cents
<u>2005-07 ESTIMATE:</u>	\$5,498,494
<u>2007-09 FORECAST:</u>	\$5,977,300
<u>VALUE OF INCREASE:</u>	\$543,400 per one-cent increase per biennium

<u>REVENUE SOURCE:</u>	Aircraft Pilot Registration Fee <i>Fee Repealed</i>
<u>RCW:</u>	47.68.233
<u>WHO'S TAXED:</u>	Pilots residing in Washington or who regularly operate any aircraft in the state; applies to each pilot who is a resident of this state and each nonresident pilot who regularly operates aircraft in this state.
<u>TAX RATE:</u>	Current fee is \$15 per year.
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	Aircraft Search and Rescue Safety & Education Account and Aeronautics Account (only in 2003–2005 Biennium).
<u>DISTRIBUTION & USE:</u>	Appropriated for aircraft search and rescue and for pilot safety and education activities.
<u>TAX EXEMPTIONS:</u>	A pilot who operates an aircraft exclusively in the service of U.S. government or political subdivision; a pilot registered under the laws of a foreign country; a pilot engaged in commercial flying in interstate or foreign commerce; a person piloting a dual-controlled aircraft where a licensed instructor is in full charge of one set of controls and flight is solely for instruction or demonstration to prospective purchaser (RCW 47.68.233).
<u>TAX HISTORY:</u>	1967 Not to exceed \$5 1987 Not to exceed \$10 1996 \$8 2003 \$15 to Aircraft Search and Rescue Safety & Education Account except for \$7 of \$15 fee to Aeronautics Account in 2003–2005 Biennium. 2005 Effective July 1, 2005, the aircraft pilot registration fee was repealed by SSB 5414 (C 341, Laws of 2005).
<u>2005–07 ESTIMATE:</u>	\$0
<u>2007–09 FORECAST:</u>	\$0
<u>VALUE OF INCREASE:</u>	\$0 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Aircraft Registration Fee
<u>RCW:</u>	47.68.250
<u>WHO'S TAXED:</u>	Aircraft owner
<u>TAX RATE:</u>	\$15 per annum per aircraft
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	Appropriated for activities of the DOT Aviation Division.
<u>TAX EXEMPTIONS:</u>	Aircraft owned by U.S. government or any political subdivision; aircraft registered by foreign country; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade; aircraft registered in another state unless aircraft based in this state for 90 days or longer (RCW 47.68.250).
<u>TAX HISTORY:</u>	1947 Up to \$10 1949 \$2 1967 \$4 1999 \$8 2003 \$15
<u>2005–07 ESTIMATE:</u>	\$174,321
<u>2007–09 FORECAST:</u>	\$177,707
<u>VALUE OF INCREASE:</u>	\$11,847 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Airman/Airwoman Registration Fee <i>Fee Repealed</i>
<u>RCW:</u>	47.68.234
<u>WHO'S TAXED:</u>	Any airman or airwoman not registered as a pilot who resides in Washington or regularly performs the duties of an airman or airwomen in the state. Airman/airwoman includes in-flight crew members; persons directly in charge of aircraft inspection, maintenance, or repair; and aircraft dispatchers and control tower operators.
<u>TAX RATE:</u>	Current fee is \$15 per year
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	Aircraft Search and Rescue Safety & Education Account and Aeronautics Account (only in 2003–2005 Biennium).
<u>DISTRIBUTION & USE:</u>	Appropriated for aircraft search and rescue and for pilot safety and education activities.
<u>TAX EXEMPTIONS:</u>	Airman/airwoman employed outside the U.S., employed as an inspector or mechanic by a manufacturer of aircraft or aircraft components, or who performs inspection and mechanical duties only on his or her own aircraft (RCW 47.68.020(9)).
<u>TAX HISTORY:</u>	1993 Not to exceed \$10 2003 \$15 2005 Effective July 1, 2005, the airman/airwoman registration fee was repealed by SSB 5414 (C 341, Laws of 2005)
<u>2005–07 ESTIMATE:</u>	\$0
<u>2007–09 FORECAST:</u>	\$0
<u>VALUE OF INCREASE:</u>	\$0

<u>REVENUE SOURCE:</u>	Camper Registration Fee
<u>RCW:</u>	46.16.505
<u>WHO'S TAXED:</u>	Vehicle owner
<u>TAX RATE:</u>	Original \$4.90, renewal \$3.50; paid annually.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1971 \$3.50 per year 1975 Original \$4.90; renewal \$3.50
<u>2005–07 ESTIMATE:</u>	\$215,491
<u>2007–09 FORECAST:</u>	\$223,400
<u>VALUE OF INCREASE:</u>	\$64,800 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Centennial License Plates
<u>RCW:</u>	46.16.650 Chapter 1, 1st Special Session, Laws of 2000 repealed the centennial license plates fee, effective January 1, 2000
<u>WHO'S TAXED:</u>	Consumers who purchase new plates.
<u>TAX RATE:</u>	\$1 per plate
<u>ADMINISTERED BY:</u>	Department for Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	State/local government vehicles (RCW 46.16.020)
<u>TAX HISTORY:</u>	1986 \$1 per plate (from 1-87 to 6-89, 1/2 to Centennial Account and 1/2 to Motor Vehicle Fund; after 6-89, all to Motor Vehicle Fund) 2000 Repealed by Chapter 1, 1 st Special Session, Laws of 2000
<u>2005–07 ESTIMATE:</u>	\$0
<u>2007–09 FORECAST:</u>	\$0
<u>VALUE OF INCREASE:</u>	\$0

<u>REVENUE SOURCE:</u>	Clean Air Excise Tax
<u>RCW:</u>	82.44.020 (basic tax) Chapter 1, 1st Special Session, Laws of 2000 repealed the clean air excise tax, effective January 1, 2000
<u>WHO'S TAXED:</u>	Owners of motor vehicles, campers, travel trailers, trailers, and semitrailers.
<u>TAX RATE:</u>	\$2.00 per vehicle
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Air Pollution Control Account
<u>DISTRIBUTION & USE:</u>	To implement provisions of Clean Air Act (RCW 70.84)
<u>TAX EXEMPTIONS:</u>	Farm vehicles (RCW 82.44.020) Vehicles owned by government agencies (RCW 82.44.010) Vehicles owned by nonresident military personnel (RCW 82.44.010) Vehicles used entirely on private property (RCW 82.44.010) Mobile home, travel trailers, and campers (RCW 82.44.010) Private school buses (RCW 82.44.010)
<u>TAX HISTORY:</u>	1991 \$2.25 1994 \$2.00 2000 Repealed by Chapter 1, 1 st Special Session, Laws of 2000.
<u>2005–07 ESTIMATE:</u>	\$0
<u>2007–09 FORECAST:</u>	\$0
<u>VALUE OF INCREASE:</u>	\$0

<u>REVENUE SOURCE:</u>	Collegiate License Plates
<u>RCW:</u>	46.16.313 46.16.324
<u>WHO'S TAXED:</u>	Purchasers of plates that depict the name and mascot or symbol of a state university, regional university, or state college.
<u>TAX RATE:</u>	\$40 fee for original plates, \$30 fee upon renewal registration; paid in addition to the regular vehicle registration fee and any other required fees or taxes.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Collegiate license plate fund of college depicted on plate.
<u>DISTRIBUTION & USE:</u>	The Department of Licensing may deduct up to \$2 to cover administration expenses (\$12 for initial plates); remaining proceeds, less the cost of plate production, credited to the appropriate collegiate license plate fund.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1994 \$30 per year 1998 New plates \$40; renewal \$30 per year
<u>2005–07 ESTIMATE:</u>	\$1,121,440
<u>2007–09 FORECAST:</u>	\$1,263,700
<u>VALUE OF INCREASE:</u>	\$42,300 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Combined Licensing Fee												
<u>RCW:</u>	46.16.070 and 46.16.085 (fee) 46.68.035 (distribution)												
<u>WHO'S TAXED:</u>	Vehicle owners registering trucks with gross weight of 4,000 pounds or more; commercial trailers; and prorate vehicles (i.e., vehicles engaged in interstate commerce; see Proportional Registration Plates and Fees , page 92).												
<u>TAX RATE:</u>	Combines fees formerly charged separately; basic fee, gross weight fee, and filing fee; \$40 to \$3,402 annual fee for trucks, depending on gross weight; proportionate amount of truck fee depending on miles driven in Washington for prorate trucks; \$36 annual fee for commercial trailers; a \$36 one-time fee applied to trailers registered in combination with power units above 40,000 pounds.												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account/County (filing fee) \$2.00 <u>Remainder distributed as follows:</u> <table> <tr> <td>Motor Vehicle Account</td><td>59.495%</td></tr> <tr> <td>State Patrol Highway Account</td><td>22.36%</td></tr> <tr> <td>Puget Sound Ferry Operations Account</td><td>1.375%</td></tr> <tr> <td>Transportation 2003 Account</td><td>5.237%</td></tr> <tr> <td>Transportation Partnership Account</td><td><u>11.533%</u></td></tr> <tr> <td>TOTAL</td><td>100.000%</td></tr> </table>	Motor Vehicle Account	59.495%	State Patrol Highway Account	22.36%	Puget Sound Ferry Operations Account	1.375%	Transportation 2003 Account	5.237%	Transportation Partnership Account	<u>11.533%</u>	TOTAL	100.000%
Motor Vehicle Account	59.495%												
State Patrol Highway Account	22.36%												
Puget Sound Ferry Operations Account	1.375%												
Transportation 2003 Account	5.237%												
Transportation Partnership Account	<u>11.533%</u>												
TOTAL	100.000%												
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes, State Patrol, and Washington State Ferries.												
<u>TAX EXEMPTIONS:</u>	Certain on-road use of farm vehicles (RCW 46.16.025) Tow trucks pay motor vehicle registration fee (RCW 46.16.079)												
<u>TAX HISTORY:</u>	1987 Effective January 1, 1987, with fees ranging from \$27.75 to \$1,085.95, depending on licensed gross weight of the vehicle. 1990 \$1 increase in filing fee, \$4.75 increase for State Patrol, and 40% increase in gross weight fee; combined fee ranges from \$37 to \$1,518. 1993 Fee schedule extended to include vehicles with gross weight of up to 105,500 pounds, and \$90 was added for vehicles weighing more than 40,000 pounds that are used to tow trailers; combined fee ranges from \$37 to \$2,973. 2002 Initiative 776 limited combined fee to \$30 for vehicles under 10,000 pounds licensed gross weight. 2003 15% increase in gross weight fee for vehicles over 10,000 pounds. New revenue to go into the Transportation 2003 (Nickel) Account. 2005 Increased fee for vehicles under 10,000 pounds gross weight. 2006 Revised distribution percentages, adding a distribution to the Transportation Partnership Account.												
<u>2005–07 ESTIMATE:</u>	\$323 million (includes \$4.3 million from trailers; \$72 million from prorate vehicles).												

<u>2007–09 FORECAST:</u>	\$349 million (includes \$4.4 million from trailers; \$75 million from prorate vehicles).
<u>VALUE OF INCREASE:</u>	\$3.5 million per 1% increase per biennium
<u>REVENUE SOURCE:</u>	Combined Licensing Fee

<u>REVENUE SOURCE:</u>	Commercial Driver License
<u>RCW:</u>	46.20.470
<u>WHO'S TAXED:</u>	Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses); went into effect in 1989.
<u>TAX RATE:</u>	\$30 every five years in addition to \$25 for basic driver license; \$10 for instruction permit.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for administration of commercial driver license (CDL) program.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 Original endorsement not to exceed \$10; renewal not to exceed \$8 1969 Original not to exceed \$10; renewal fee eliminated 1985 Original not to exceed \$10; renewal not to exceed \$3 1989 Original, renewal not to exceed \$12; \$5 instruction permit 2000 Original, renewal not to exceed \$25 2002 Instruction permit increased from \$5 to \$10 2005 (July) Original, renewal not to exceed \$30
<u>2005–07 ESTIMATE:</u>	\$3,240,339
<u>2007–09 FORECAST:</u>	\$3,325,100
<u>VALUE OF INCREASE:</u>	\$124,800 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Commercial Vehicle Safety Inspection Fee
<u>RCW:</u>	46.32.090
<u>WHO'S TAXED:</u>	Commercial motor vehicle carriers that have terminals in this state.
<u>TAX RATE:</u>	\$10 per year per vehicle; fee is apportioned for interstate vehicles operating under the International Registration Plan.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	Motor vehicles owned by farmers for their own products (RCW 46.32.080). Regulated vehicles owned by passenger charter companies, auto transportation companies, solid waste collection companies, motor freight carriers under 81.80 RCW, and limousine charter companies.
<u>TAX HISTORY:</u>	1995 \$10 1996 Fee for IRP vehicles added
<u>2005–07 ESTIMATE:</u>	\$3.1 million
<u>2007–09 FORECAST:</u>	\$3.2 million
<u>VALUE OF INCREASE:</u>	\$320,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Copies of Driver Records
<u>RCW:</u>	46.52.130
<u>WHO'S TAXED:</u>	Drivers; insurance companies
<u>TAX RATE:</u>	\$5.00 per copy of any Department of Licensing record (records for confidential use only are not available).
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated to cover the cost of supplying records.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1961 \$1 per abstract 1963 \$1.50 1985 \$3.50 1987 \$4.50 2002 \$5.00
<u>2005-07 ESTIMATE:</u>	\$29,138,407
<u>2007-09 FORECAST:</u>	\$26,981,100
<u>VALUE OF INCREASE:</u>	\$6.1 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Disabled Person Parking Plates, Placards, and Identification Cards
<u>RCW:</u>	46.16.381
<u>WHO'S TAXED:</u>	Disabled persons who meet established criteria in RCW 46.16.381; organizations that regularly transport disabled persons.
<u>TAX RATE:</u>	Disabled person plates – \$9 replacement plate fee Disabled person placard – no fee Disabled-person identification card – no fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1984 Normal registration fee; no additional charge for card, decal. 1991 Placards replace cards, decals. 1998 Identification cards are issued with permanent placards.
<u>2005–07 ESTIMATE:</u>	Minimal
<u>2007–09 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Driver Instruction Permit (See <i>Motorcycle Endorsement Fee/Instruction Permit</i> , page 85)										
<u>RCW:</u>	46.20.091										
<u>WHO'S TAXED:</u>	Individuals learning to drive (must be fifteen and a half years of age or older).										
<u>TAX RATE:</u>	\$20 for photo or nonphoto permit (good for one year).										
<u>ADMINISTERED BY:</u>	Department of Licensing										
<u>WHERE DEPOSITED:</u>	Highway Safety Fund										
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs.										
<u>TAX EXEMPTIONS:</u>	None										
<u>TAX HISTORY:</u>	<table> <tr><td>1965</td><td>\$1.50</td></tr> <tr><td>1979</td><td>\$2.50</td></tr> <tr><td>1985</td><td>\$5.00</td></tr> <tr><td>2002</td><td>\$15.00</td></tr> <tr><td>2006</td><td>\$20.00</td></tr> </table>	1965	\$1.50	1979	\$2.50	1985	\$5.00	2002	\$15.00	2006	\$20.00
1965	\$1.50										
1979	\$2.50										
1985	\$5.00										
2002	\$15.00										
2006	\$20.00										
<u>2005–07 ESTIMATE:</u>	\$8,097,370										
<u>2007–09 FORECAST:</u>	\$7,671,300										
<u>VALUE OF INCREASE:</u>	\$476,300 per \$1 increase per biennium										

<u>REVENUE SOURCE:</u>	Driver License Examination Fee
<u>RCW:</u>	46.20.120
<u>WHO'S TAXED:</u>	Any individual applying for a new driver license (including individuals who already have a license from another state and those whose previous Washington license has been expired for over four years).
<u>TAX RATE:</u>	\$20 per examination
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1953 \$2 exam fee 1975 \$3 1985 \$7 2002 \$10 2005 \$20 exam fee
<u>2005–07 ESTIMATE:</u>	\$18,474,197
<u>2007–09 FORECAST:</u>	\$19,618,000
<u>VALUE OF INCREASE:</u>	\$1,814,900 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Fee
<u>RCW:</u>	46.20.161 (original) 46.20.181 (renewal) 46.68.041 (where deposited)
<u>WHO'S TAXED:</u>	Drivers
<u>TAX RATE:</u>	\$25 for 5-year license
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for general government and driver-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1971 \$1.90 temporarily dedicated to General Fund 1975 General Fund diversion made permanent; increased from \$5 to \$6 (two-year license) 1980 Increased from \$6 for two-year license to \$14 for four-year license 1995 Entire fee to Highway Safety Account (formerly, \$3.80 of fee went to General Fund) 2000 \$25 for five-year license; gradually implemented through 2005
<u>2005–07 ESTIMATE:</u>	\$111,528,725
<u>2007–09 FORECAST:</u>	\$112,778,200
<u>VALUE OF INCREASE:</u>	\$2 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Reinstatement Fee
<u>RCW:</u>	46.20.311
<u>WHO'S TAXED:</u>	Drivers who have had their licenses suspended; drivers may not receive a new license following suspension or revocation until the reinstatement fee has been paid.
<u>TAX RATE:</u>	\$75 (nonalcohol-related offense) \$150 (alcohol-related offense), June 1998
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund Impaired Driver Safety Account
<u>DISTRIBUTION & USE:</u>	As appropriated for driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1965 \$4 (same as regular license fee) 1973 \$10 in addition to regular fee 1982 \$20 1983 \$20 (\$50 for alcohol or drug-related offense) 1998 \$150 for alcohol or drug-related offense 2005 \$75 for non-alcohol-related offense
<u>2005–07 ESTIMATE:</u>	\$7,732,731
<u>2007–09 FORECAST:</u>	\$10,528,700
<u>VALUE OF INCREASE:</u>	\$87,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Duplicate Driver License Fee
<u>RCW:</u>	46.20.200
<u>WHO'S TAXED:</u>	Individuals who wish to replace lost or destroyed permits, identicards, or driver licenses.
<u>TAX RATE:</u>	\$15 per license/ID card/permit
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1921 50 cents 1975 \$2.50 1985 \$5.00 2002 \$15.00
<u>2005–07 ESTIMATE:</u>	\$7,484,555
<u>2007–09 FORECAST:</u>	\$7,023,900
<u>VALUE OF INCREASE:</u>	\$435,600 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Farm Vehicle (On-Road) Gross Weight Fee
<u>RCW:</u>	46.16.090
<u>WHO'S TAXED:</u>	Farmers (for trucks and tractors moving farmer's own products to warehouse or market, or for moving a neighboring farmer's products on a seasonal basis).
<u>TAX RATE:</u>	Combined licensing fee (defined in RCW 46.16.070), less \$23, divided by two, plus \$23; paid annually.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>2005–07 ESTIMATE:</u>	\$2.3 million
<u>2007–09 FORECAST:</u>	\$2.3 million
<u>VALUE OF INCREASE:</u>	\$32,000 per \$1 added to gross weight fee per biennium

<u>REVENUE SOURCE:</u>	Farm Vehicle Licensing Fee
<u>RCW:</u>	46.04.181, 46.16.025
<u>WHO'S TAXED:</u>	Owners of farm vehicles as defined in RCW 46.04.081, which are only incidentally used on highways are exempt from normal licensing requirements; decal from Department of Licensing allows limited use on or along public highways.
<u>TAX RATE:</u>	\$5, one-time charge; valid as long as vehicle is used as a farm vehicle.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 \$5
<u>2005–07 ESTIMATE:</u>	\$16,000
<u>2007–09 FORECAST:</u>	\$16,000
<u>VALUE OF INCREASE:</u>	\$3,200 per \$1 per biennium

<u>REVENUE SOURCE:</u>	Farm Vehicle Trip Permit Fee		
<u>RCW:</u>	46.16.162		
<u>WHO'S TAXED:</u>	Farm vehicles licensed under RCW 46.16.090 purchasing a monthly license under RCW 46.16.135 may, as an alternative to the first partial month of the license registration, operate the vehicle using a farm vehicle trip permit. The licensed gross weight may not exceed 80,000 pounds for a combination of vehicles, nor 40,000 pounds for a single-unit vehicle with three or more axles.		
<u>TAX RATE:</u>	\$6.25 for partial month, up to four permits authorized per year.		
<u>ADMINISTERED BY:</u>	Department of Licensing		
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account	59.495%	
	State Patrol Highway Account	22.36%	
	Puget Sound Ferry Operations Account	1.375%	
	Transportation 2003 Account	5.237%	
	Transportation Partnership Account	11.533%	
	TOTAL	100.000%	
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes, State Patrol, and Washington State Ferries.		
<u>TAX EXEMPTIONS:</u>	None		
<u>TAX HISTORY:</u>	2005 Farm trip permit created at \$6.50		
<u>2005–07 ESTIMATE:</u>	\$2,246		
<u>2007–09 FORECAST:</u>	\$3,792		
<u>VALUE OF INCREASE:</u>	Insignificant		

<u>REVENUE SOURCE:</u>	Ferry Fares
<u>RCW:</u>	47.60.326
<u>WHO'S CHARGED:</u>	People using ferries
<u>RATE:</u>	Set by Transportation Commission; may be revised during the biennium if total revenue from fares and other revenue deposited in the Puget Sound Ferry Operations Account are less than projected total cost of maintenance and operations for the biennium.
<u>ADMINISTERED BY:</u>	Department of Transportation – Washington State Ferries
<u>WHERE DEPOSITED:</u>	Puget Sound Ferry Operations Account
<u>DISTRIBUTION & USE:</u>	Appropriated for ferry system operations.
<u>TAX EXEMPTIONS:</u>	Frequent users have the option of purchasing reduced fares; children under five years of age are free (determined by Transportation Commission).
<u>TAX HISTORY:</u>	<p>1951 State took over system.</p> <p>1952 Reduction in cross-Sound fares to better match shorter routes on a cost-per-mile basis.</p> <p>1955 Across-the-board increase of 5 cents for passenger and 10 cents for auto fares.</p> <p>1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.</p> <p>1959 Passenger fares increased 10 to 20 cents, and auto fares increased by 10 cents.</p> <p>1964 Across-the-board fare increase of 5 cents for both passengers and autos, except for Bremerton, Clinton, and Sidney routes.</p> <p>1968 Across the board increase of 5 cents for passengers and 10 cents for autos, except Anacortes/San Juans.</p> <p>1969 Fare increases ranged from 5 to 15 cents for passengers, and 15 to 20 cents for autos.</p> <p>1972 Raised Anacortes-Sidney fares only.</p> <p>1975 Fare increases ranged from 0 to 20 cents for passengers, and 10 cents to \$1.05 for autos in attempt to establish uniform multiple of 3.4 for auto fares vs. passenger fares.</p> <p>1977 Raised Anacortes-Sidney fares only.</p> <p>1979 Across-the-board fare increase of 13%; 20% summer surcharge instituted for autos; actual increase ranged from 0% to 15%.</p> <p>1980 Across-the-board fare increase of 25%; actual increases ranged from 20% to 27%.</p> <p>1981 Across-the-board fare increase of 13%; actual increases ranged from 11% to 14%.</p>

- 1982 Across-the-board fare increase of 6.6%; actual increases ranged from 5.4% to 7.4%.
- 1984 Across-the-board fare increase of 4.7%; actual increases ranged from 9.5% to 20%.
- 1987 Across-the-board fare increase of 3.0%.
- 1992 Merger of commercial and recreational vehicles into a single oversized rate; first phase of oversized fare modifications.
- 1993 Phase II of oversized vehicle fare modifications.
- 1994 (May) Across-the-board nominal fare increase of 6.04%; Sidney fare raised 7.18%.
- 1994 (October) Phase III of oversized vehicle fare modifications; Sidney fare raised an additional 6.46%.
- 1996 Final phase of oversized vehicle fare modifications.
- 1998 General fare increase of 2.28% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles, and adjustments to the passenger coupon discount.
- 1999 General inflationary fare increase of 2.2% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles, and a reduction of the frequent-use passenger ticket book savings from 35% to 30%.
- 2001 General fare increase of 20% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2002 General fare increase of 12.5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2003 General fare increase of 5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2004 General fare increase of 5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2005 General fare increase of 6% plus rounding up to the nearest \$0.05.
- 2006 General fare increase of 6% plus rounding up to the nearest \$0.05.

2005–07 ESTIMATE: \$290,451,000 (current programmed level of service)

2007–09 FORECAST: \$314,462,000 (current programmed level of service and current nominal fares)

VALUE OF INCREASE: \$3.1 million per 1% increase per biennium

<u>REVENUE SOURCE:</u>	For-Hire Business Permit and Vehicle Certificate
<u>RCW:</u>	46.72.030 (permit fee) 46.72.070 (certificate fee) 46.72.070 (new certificate fee)
<u>WHO'S TAXED:</u>	Owners of for-hire (taxis) businesses and vehicles. Permit is required for place of business, certificate required in each vehicle. Owners must have liability insurance or post bond. Changes in insurance require an application for a new certificate.
<u>TAX RATE:</u>	\$5 one-time-only charge for privilege of operating business; \$20 annual fee per vehicle for certificates.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	For support of driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1947 \$5 one-time-only charge; \$1 annual fee per vehicle for certificates. 1993 Annual fee increased to \$20
<u>2005–07 ESTIMATE:</u>	\$80,527
<u>2007–09 FORECAST:</u>	\$83,779
<u>VALUE OF INCREASE:</u>	\$4,200 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Hulk Haulers, Scrap Processors, and Wreckers License Plate Fees
<u>RCW:</u>	46.79.060 (hulk hauler/scrap processor special plate fee) 46.80.060 (wrecker special plate fee)
<u>WHO'S TAXED:</u>	Hulk haulers – businesses that transport destroyed vehicles or parts (RCW 46.79) Scrap processors – businesses that recycle salvage vehicles through baling and shredding (RCW 46.79). Wreckers – businesses that dismantle vehicles for the purpose of selling second-hand parts (RCW 46.80).
<u>TAX RATE:</u>	Special license plates for all of above: one time fee of \$5 for original plates and \$2 for additional plates with same license number, for display on operational and transported vehicles. This plate is in addition to regular license plates.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	Vehicle Wreckers: 1947 \$5 original, \$2 additional Hulk Haulers: 1971 \$5 original, \$2 additional Scrap Processors: 1971 \$5 original, \$2 additional
<u>2005–07 ESTIMATE:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>2007–09 FORECAST:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Hulk Haulers and Scrap Processors – Business and Vehicle Licenses
<u>RCW:</u>	46.79.040 (hulk hauler/scrap processor fee) 46.79.050 (renewal) 46.80.040 (wrecker fee) 46.80.050 (renewal)
<u>WHO'S TAXED:</u>	Hulk haulers – businesses that transport destroyed vehicles or parts (RCW 46.79). Scrap processors – businesses that recycle salvage vehicles through baling and shredding (RCW 46.79). Wreckers – businesses that wreck vehicles for the purpose of selling second-hand parts (RCW 46.80).
<u>TAX RATE:</u>	Annual fee Hulk haulers: \$10 new, \$10 renewal Scrap processors: \$25 new, \$10 renewal Wreckers: \$25 new, \$10 renewal
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	Vehicle Wreckers: 1947 \$25 new, \$10 renewal Hulk Haulers: 1971 \$10 new, \$10 renewal Scrap Processors: 1971 \$25 new, \$10 renewal
<u>2005–07 ESTIMATE:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>2007–09 FORECAST:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	International Fuel Tax Agreement Decal
<u>RCW:</u>	RCW 82.38.110
<u>WHO'S TAXED:</u>	Motor Carriers
<u>TAX RATE:</u>	\$10 per year per set of decals
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	18 th Amendment funds to be used for highway purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2002 \$10
<u>2005–07 ESTIMATE:</u>	\$694,483
<u>2007–09 FORECAST:</u>	\$731,500
<u>VALUE OF INCREASE:</u>	\$73,150 per \$1 of increase per biennium

<u>REVENUE SOURCE:</u>	International/Nonresident Vessel Identification Document Fee
<u>RCW:</u>	88.02.025
<u>WHO'S TAXED:</u>	Vessels owned by nonresidents brought into Washington temporarily, for no more than six months in a continuous 12-month period.
<u>TAX RATE:</u>	\$30 at the time of issuance of identification document
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Treasurer's Office
<u>DISTRIBUTION & USE:</u>	Allocated to counties for approved boating safety programs under RCW 88.02.045.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1998 \$25 2002 \$30
<u>2005-07 ESTIMATE:</u>	\$13,142
<u>2007-09 FORECAST:</u>	\$12,000
<u>VALUE OF INCREASE:</u>	\$500 per \$1 of increase per biennium

<u>REVENUE SOURCE:</u>	Log Truck Additional Weight Permit
<u>RCW:</u>	46.44.047
<u>WHO'S TAXED:</u>	Vehicle owner who wishes to carry additional weight (up to 6,800 additional pounds) on vehicle licensed to maximum gross weight of 68,000 pounds.
<u>TAX RATE:</u>	\$50 per year, prorated for shorter time periods \$35.50 if issued after July 1 \$25.00 if issued after October 1 \$12.50 if issued after January 1
<u>ADMINISTERED BY:</u>	Department of Transportation
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1953 \$50
<u>2005–07 ESTIMATE:</u>	\$0 (revenue reported in oversize/overweight fees)
<u>2007–09 FORECAST:</u>	\$0 (revenue reported in oversize/overweight fees)
<u>VALUE OF INCREASE:</u>	\$0 (revenue reported in oversize/overweight fees)

Note: The revenue associated with additional tonnage, special permit fees, and log tolerance permits are included in [*Special Permit Fee for Oversize/Overweight Movements*](#), page 102).

<u>REVENUE SOURCE:</u>	Mobile Home Title Elimination Fee
<u>RCW:</u>	65.20.090
<u>WHO'S TAXED:</u>	Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant.
<u>TAX RATE:</u>	\$25 each application (set by DOL director).
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1989 \$25 (set by DOL director)
<u>2005–07 ESTIMATE:</u>	\$533,354
<u>2007–09 FORECAST:</u>	\$548,400
<u>VALUE OF INCREASE:</u>	\$22,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Mobile Home/Travel Trailer Dealer Excise Tax	
<u>RCW:</u>	82.50	Chapter 1, 1st Special Session, Laws of 2000 repealed the mobile home/travel trailer dealer excise tax, effective January 1, 2000
<u>WHO'S TAXED:</u>	Mobile home and travel trailer dealers.	
<u>TAX RATE:</u>	\$2 per dealer license plate or duplicate.	
<u>ADMINISTERED BY:</u>	Department of Licensing	
<u>WHERE DEPOSITED:</u>	General Fund	
<u>DISTRIBUTION & USE:</u>	Appropriated for general government.	
<u>TAX EXEMPTIONS:</u>	None	
<u>TAX HISTORY:</u>	1979	\$2 per license plate or duplicate
	2000	Eliminated by Chapter 1, 1st Special Session, Laws of 2000
<u>2005-07 ESTIMATE:</u>	\$0	
<u>2007-09 FORECAST:</u>	\$0	
<u>VALUE OF INCREASE:</u>	\$0	

<u>REVENUE SOURCE:</u>	Monthly Combined Licensing Fee
<u>RCW:</u>	46.16.135
<u>WHO'S TAXED:</u>	Vehicle owners purchasing licenses for periods of less than one year; for vehicles with a declared gross weight in excess of 12,000 pounds.
<u>TAX RATE:</u>	\$2 fee for each monthly period the vehicle will be used, paid in addition to the monthly portion of combined licensing fee; additional \$2 administration fee is also collected.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1951 \$1 1979 \$2 1985 \$2 plus \$2 for each month of license purchase
<u>2005–07 ESTIMATE:</u>	\$1.1 million
<u>2007–09 FORECAST:</u>	\$1.0 million
<u>VALUE OF INCREASE:</u>	\$550,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Motor Vehicle Excise Tax (MVET)
<u>RCW:</u>	82.44.020 (tax) 82.44.041 (valuation) Chapter 1, 1st Special Session, Laws of 2000 repealed the motor vehicle excise tax, effective January 1, 2000.
<u>WHO'S TAXED:</u>	Owners of motor vehicles, trailers, and semitrailers.
<u>TAX RATE:</u>	<p>Annual rate of 2.2% of vehicle value:</p> <ul style="list-style-type: none"> • 2.0% of value base • 0.2% of value dedicated to state transportation <p>Vehicle value is determined according to two valuation schedules set in statute (see RCW 82.44.041): one for all commercial trucks and noncommercial trucks over 6,000 pounds, and one for all other vehicles. For heavy trucks, original value is determined by sales price; for other vehicles, the manufacturer's suggested retail price is used.</p> <p>Trucks over 40,000 pounds G.V.W. used in combination with trailers pay rate of 2.78%; MVET eliminated for commercial trailers used in combination with trucks paying the 2.78% rate.</p> <p>Log trucks pay 2.2% rate.</p> <p>Simplifying amendments in Referendum 49 (EHB 2894) combined the tax rate to 2.2, changed depreciation curve for "all other vehicles," and adjusted the distribution formula (RCW 82.44.110) to maintain revenue neutrality.</p>
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	<p>Motor Vehicle Account</p> <p>Puget Sound Ferry Operations Account</p> <p>Puget Sound Ferry Capital Construction Account</p> <p>Transportation Fund (Former to Multimodal Transportation Account)</p> <p>High Capacity Transportation Account</p> <p>Central Puget Sound Public Transportation Account</p> <p>Public Transportation Systems Account</p> <p>Passenger Ferry Account</p> <p>County Criminal Justice Assistance Accounts</p> <p>Municipal Criminal Justice Assistance Accounts</p> <p>County Public Health Account</p> <p>County Sales and Use Tax Equalization Account</p> <p>Municipal Sales and Use Tax Equalization Account</p> <p>Violence Reduction and Drug Enforcement Account</p> <p>Distressed County Assistance Account</p> <p>City Police and Fire Protection Assistance Account</p> <p>General Fund</p>

<u>DISTRIBUTION & USE:</u>	State and local transportation City and county criminal justice City public safety County public health Cities and counties for general use Distressed counties Mass transit High capacity transportation development
<u>TAX EXEMPTIONS:</u>	<ul style="list-style-type: none"> • Vehicles owned by governments (including transit agencies) (RCW 82.44.010) • Vehicles used entirely on private property (RCW 82.44.010(2)) • Vans used for ridesharing (RCW 82.44.015) • Mobile homes, travel trailers, and campers (RCW 82.44.010(2)) • Vehicles owned by nonresident military personnel (RCW 82.44.010(2)) • Private school buses (RCW 46.16.035, 82.44.010) • Vehicles registered by leasing corporations (i.e., rental cars) (RCW 82.44.023)
<u>TAX HISTORY:</u>	1937 1.5% of value 1943 House trailers included 1955 House trailers deleted 1959 2.0% of value 1965 House trailers added 1971 Mobile homes exempt 1977 2.2% (.2% to ferry construction) 1982 2.288% (4% surtax added) 1983 2.354% (increased surtax to 7%) 1987 2.454% (increased 0.1% dedicated to ferry operations and 1% transit match reduced in four counties to fund Rail Development Account). 1990 Changes vehicle valuation schedules and base rate; new 2.0% base rate revenue neutral with prior 2.454% rate (effective 9/1/90). <ul style="list-style-type: none"> – Adds 0.2% surtax to base rate; to be deposited in Transportation Fund (effective 9/1/90). – Makes permanent funding for ferry operations. – Deposits MVET available to, but not matched by, transit districts in Transportation Fund (effective 7/1/91). – Reduces maximum MVET available for transit match from 0.815% (under new law) to 0.725% (effective 1/1/93). – Directs revenue that would have been matched by transit under old rate to new accounts to fund transit-related projects (effective 1/1/93). – Transfers MVET equal to 0.1% vehicle value from General Fund to Transportation Fund (effective 7/1/93). 1992 Consumers required to pay 5.9% sales tax on vehicle rentals in lieu of dealer paying MVET (effective 1/1/93).

- 1993 Transit residual goes to General Fund instead of Transportation Fund for 1993–95 Biennium.
 - 0.1% transfer from General Fund to Transportation Fund deferred from 7/1/93 to 7/1/95.
 - Rate for trucks over 40,000 pounds GVW increased from 2.2% to 2.78%; MVET eliminated for trailers used in combination with such trucks.
- 1994 Transit systems receiving less than 80% of the per capita statewide average sales and use tax are eligible for transit sales and use tax equalization payments (effective 1/1/96).
- 1995 Modified distributions to High Capacity Transportation Account to fund newly-created Passenger Ferry Account.
- 1997 Establishes a permanent funding mechanism for the Violence Reduction and Drug Enforcement Account.
- 1998 Referendum 49 changes the MVET structure and distribution and provides a \$30 tax credit.
 - Surtax of 0.2% of vehicle value eliminated; MVET rate consolidated at 2.2%.
 - Depreciation schedule adjusted to reduce tax liability for vehicles 2–3 years old.
 - Distribution to motor vehicle fund increases to finance new highway construction projects.
 - General fund receives no MVET revenue; MVET distributions to transit systems and transportation-related accounts paid out of the transportation fund (transportation fund receives additional MVET revenue to make transit distributions).
 - Yakima Transit and Everett Transit eligible to receive MVET distributions
 - MVET distributions to county and municipal criminal justice accounts decreases; general fund revenues replace and supplant criminal justice distributions.
 - Eliminates funding for violence reduction and drug enforcement account.
 - Increases distributions for municipal sales and uses tax equalization.
- 2000 Repealed by Chapter 1, 1st Special Session, Laws of 2000.

2005–07 ESTIMATE: \$0

2007–09 FORECAST: \$0

VALUE OF INCREASE: \$0

Historical MVET Distributions
1995–1997 Biennium through 1997–1999 Biennium
(Dollars in Millions)

	<u>95–97</u>	<u>97–99</u>
Collections:		
Total Collections	<u>\$1,374.9</u>	<u>\$1,617.7</u>
Distributions:		
DOL	\$19.5	\$24.1
Ferry Capital	101.9	119.9
Ferry Operations	50.8	59.9
Counties	20.0	23.7
Cities	59.4	70.0
County Public Health	30.4	45.9
Criminal Justice	104.5	147.4
Transportation Fund	188.1	353.3
Motor Vehicle Fund	0.0	38.6
General Fund	<u>800.3</u>	<u>734.9</u>
TOTAL	<u>\$1,374.9</u>	<u>\$1,617.7</u>

**Distributions from General Fund
and Transportation Fund:***

Transit Districts	345.6	401.3
Transit Equalization	2.3	5.2
CPSPTA & PTSA	18.1	19.8
Passenger Ferry	0.5	0.6
High Capacity Transp. Account	12.7	14.6

* Transit district and transit-related distributions were paid from the General Fund and the Transportation Fund (after Referendum 49) in the 97–99 Biennium. CPSPTA and PTSA stand for Central Puget Sound Public Transportation Account and Public Transportation Systems Account.

<u>REVENUE SOURCE:</u>	Motor Vehicle Fuel Tax and Special Fuel Tax (Motor Fuel Tax)
<u>RCW:</u>	82.36 (motor vehicle fuel tax) 82.36.025 (motor vehicle fuel tax rate) 82.38 (special fuel tax) 46.68.090 (distribution of motor fuel tax revenue) 46.68.110 (distribution of amount allocated to cities and towns) 46.68.120 (distribution of amount allocated to counties-generally)
<u>WHO'S TAXED:</u>	Gasoline and diesel consumers pay same rate.
<u>TAX RATE:</u>	34 cents per gallon through June 30, 2007; 36 cents per gallon from July 1, 2007 through June 30, 2008; and 37.5 cents per gallon starting July 1, 2008.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account (RCW 46.68.070) Transportation 2003 (Nickel) Account (RCW 46.68.280) Transportation Partnership Account (RCW 46.68.290) Urban Arterial Trust Account (RCW 47.26.080) Rural Arterial Trust Account (RCW 36.79.020) Transportation Improvement Account (RCW 47.26.084) County Arterial Preservation Account (RCW 46.68.090 (2)(i)) Special Category C Account (RCW 46.68.090 (2)(b)) Puget Sound Ferry Operations Account (RCW 47.60.530) Puget Sound Capital Construction Account (RCW 47.60.505) A portion of fuel tax (representing unclaimed nonhighway use refunds) is transferred to the following accounts: <ul style="list-style-type: none"> – Marine Fuel Tax Refund Account (RCW 79A.25.040) – Recreation Resource Account (RCW 79A.25.060, 79A.25.070) – ORV and Nonhighway Vehicle Account (RCW 46.09.170) – Nonhighway and Off-Road Vehicle Activities Program Account (RCW 46.09.165, 46.09.170) – Snowmobile Account (RCW 46.10.075, RCW 46.10.150) – Aeronautics Account (RCW 82.42.090, 82.36.415)
<u>DISTRIBUTION & USE:</u>	Cost of administration Refunds & transfers City streets County roads Transportation Improvement Account (Funded Program) Urban Arterial Trust Account (Funded Programs) Rural Arterial Program County Arterial Preservation Program Ferry operations Ferry capital construction State highways

TAX EXEMPTIONS:

Motor vehicle fuel tax and special fuel tax

- Nonhighway use of motor vehicle fuel (RCW 82.36.280), except as noted below:
- Transportation providers for elderly/handicapped (RCW 82.36.285, 82.38.080(1)(h))
- Urban transportation systems (RCW 82.36.275, 82.38.080(3))
- Employees/representatives of foreign governments (gasoline only) (RCW 82.36.245)
- Lost or destroyed fuel (RCW 82.36.370, 82.38.180)
- Power take-off equipment (RCW 82.36.280(2), 82.38.080(1)(d)).

(Note: No exemption is provided for off-road use of motor vehicle fuel tax in vehicles licensed for road use (RCW 82.36.280)).

Special fuel tax only

- Dyed special fuel (RCW 82.38.020(23))
- Government-owned vehicles used for road construction and maintenance (RCW 82.38.080(1)(a))
- Public owned fire fighting equipment (RCW 82.38.080(1)(b))
- Mobile construction-type equipment (RCW 82.38.080(1)(c))
- U.S. government vehicles (RCW 82.38.080(1)(e))
- Heating fuel (RCW 82.38.080(1)(f))
- Incidental movement of off-road vehicles (RCW 82.38.080(1)(g))
- For logging operations on federal land (RCW 82.38.080(1)(j))

TAX HISTORY:

1921	1 cent/gallon
1929	2 cents
1931	4 cents
1933	5 cents; off-highway refunds
1935	Fuel oil at 1/4 cent/gallon
1941	5 cents on use fuel (diesel)
1944	18th Amendment to State Constitution
1949	6.5 cents/repeal fuel oil tax of 1935
1961	7.5 cents
1967	9 cents
1977	11 cents
1979	12 cents
1981	13.5 cents
1982	12 cents (variable rate study decrease)
1983	16 cents
1984	18 cents
1990	22 cents (effective April 1, 1990)
1991	23 cents (effective April 1, 1991)
1999	Raised the imposition of the motor fuel tax from the distributor/dealer to the supplier (terminal-rack)
2003	28 cents (effective July 1, 2003)
2005	31 cents (effective July 1, 2005)
2006	34 cents (effective July 1, 2006)
2007	36 cents (effective July 1, 2007)
2008	37.5 cents (effective July 1, 2008)

2005–07 ESTIMATE: \$2.098 billion (net for distribution*)
2007–09 FORECAST: \$2.528 billion (net for distribution*)
VALUE OF INCREASE: \$69.3 million per 1 cent increase per biennium

* Net for Distribution – Gross gas tax collections less refunds for nonhighway use, transfers to nonhighway accounts in lieu of refunds, and administrative expenses of the Department of Licensing.

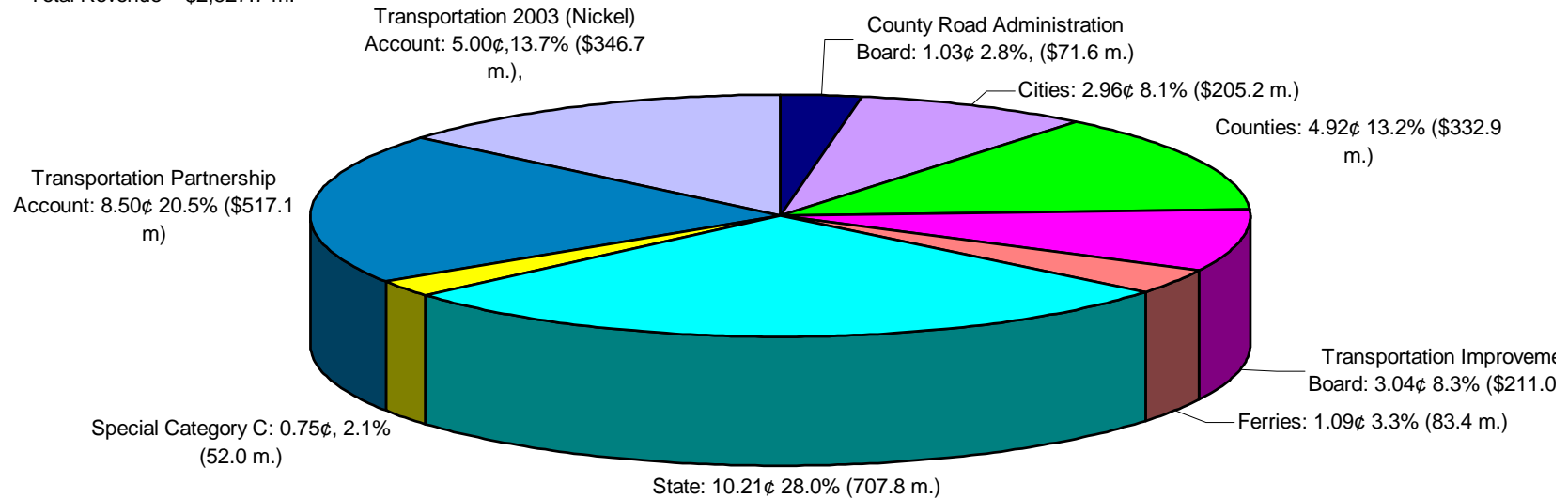
Distribution of 37.5-Cent Motor Vehicle Fuel Tax Graph

Motor Vehicle Fuel Tax Revenue Distribution

Gas Tax = 37.5¢ per gallon

2007-2009 Biennium

Total Revenue = \$2,527.7 m.



Tax rate portions are based upon fully implemented 37.5 cent rate. Revenues and percentages are based upon the 2007-2009 biennium when the 36 and 37.5 tax rates are applied.

Motor Fuel Tax Distributions

2005–07 BIENNIUM THROUGH 2011–13 BIENNIUM ⁽¹⁾

(Dollars in Millions)

	<u>05-07</u>	<u>07-09</u>	<u>09-11</u>	<u>11-13</u>
Gross Gasoline Tax	\$1,738	\$2,087	\$2,243	\$2,323
Gross Special Fuel Tax	465	568	644	699
Less: Refunds & Transfers	93	115	128	137
Less: Administrative Expenses	<u>12</u>	<u>13</u>	<u>13</u>	<u>14</u>
Net Fuel Tax for Distribution ⁽²⁾	2,098	2,528	2,746	2,871
State Highway Program	670	708	748	782
Transportation 2003 Account	328	347	366	383
Transportation Partnership Account	218	517	622	651
State Highway Program – Special Category C	49	52	55	57
Ferry Capital Construction	36	38	40	42
Ferry Operations	38	46	49	51
Transportation Improvement Account	86	90	96	100
Urban Arterial Trust Account Program	114	121	127	133
Cities – Regular and Transportation 2005 Legislation Distribution ^{(3) (4)}	183	205	217	227
Counties – Regular and Transportation 2005 Legislation Distribution ^{(3) (5)}	309	333	351	367
County Arterial Preservation Program	30	31	33	34
Rural Arterial Program	<u>38</u>	<u>40</u>	<u>43</u>	<u>45</u>
Total	2,098	2,528	2,746	2,871

Notes: (Totals may differ due to rounding).

(1) Based on Fuel Tax Revenue Forecast November 2006.

(2) Net fuel tax is net of transfers and refunds for fuel used for nonhighway purposes such as marine, snowmobile, and other nonhighway uses.

(3) 1.5% and 0.33% are transferred from the cities and the counties normal distribution to the state, for state supervision and studies, respectively.

(4) 1% of cities normal distribution is transferred to the Urban Arterial Trust Account for expenditure on the City Hardship Assistance Program.

(5) Less revenues transferred to Ferry Operations from Capron refunds to Island and San Juan counties.

Distribution of 37.5-Cent Gas Tax*

Dedicated 23-Cent Distribution

(RCW 46.68.090)(2)

State Highway Program	44.3870%	10.21 cents
State Highway Program (Special Category C)	3.2609%	0.75 cents
Urban Arterial Trust Account	7.5597%	1.74 cents
Counties – Normal Distribution	19.2287%	4.42 cents
Cities – Normal Distribution	10.6961%	2.46 cents
Ferry Operations	2.3283%	0.54 cents
Ferry Capital Construction	2.3726%	0.55 cents
Rural Arterial Trust Program	2.5363%	0.58 cents
County Arterial Preservation Program	1.9565%	0.45 cents
Transportation Improvement Account	<u>5.6739%</u>	<u>1.30 cents</u>
TOTAL	100.00%	23.00 cents

Dedicated 5-Cent Distribution

(RCW 46.68.090)(3)

Transportation 2003 Account	100%	5.00 cents
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Dedicated 9.5-Cent Distribution

(RCW 46.68.090)(4)(c)(5)(c)(6)

Transportation Partnership Account	83.3334%	8.50 cents
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(RCW 46.68.090)(4)(a)(5)(a)

City Distributions	8.3333%	0.50 cents
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(RCW 46.68.090)(4)(b)(5)(b)

County Distributions	<u>8.3333%</u>	<u>0.50 cents</u>
TOTAL	100.00%	9.50 cents

- * DOL costs of collection, refunds, and transfers related to nonhighway use of motor fuel are deducted from gross collections before the above distributions are calculated. Tax rate of 37.5 cents is the fully implemented tax rate incorporated in the Transportation 2005 legislation. The full 37.5 cent rate will not be effective until July 1, 2008.

37.5-Cent Motor Vehicle Fuel Tax – Distributions and Uses

- **STATE HIGHWAY PROGRAM**
 - Distribution: 10.21 cents
 - Revenue deposited in Motor Vehicle Account
 - Appropriated for Department of Transportation highway programs
 - 2007–2009 estimate: \$707.8 million
- **TRANSPORTATION 2003 ACCOUNT (NICKEL ACCOUNT)**
 - Distribution: 5.00 cents
 - New account created in 2003 to be the repository of the 5-cent tax increase. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects.
 - 2007–2009 estimate: \$346.7 million
- **TRANSPORTATION PARTNERSHIP ACCOUNT**
 - Distribution: 8.50 cents
 - New account created in 2005 to be the repository of 8.5 cents of a 9.5-cent tax increase. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects. Remaining 1 cent distributed to cities and counties.
 - 2007–2009 estimate: \$517.1 million
- **STATE HIGHWAY PROGRAM – SPECIAL CATEGORY C**
 - Distribution: 0.75 cents
 - Revenue deposited in Motor Vehicle Account
 - Provides bond financing for high-cost projects
 - Project list includes First Avenue South Bridge in Seattle, SR 18 from Auburn to North Bend, and the North-South Corridor in Spokane.
 - 2007–2009 estimate: \$52.0 million
- **RURAL ARTERIAL PROGRAM**
 - Distribution: 0.58 cents
 - Revenue deposited in Rural Arterial Trust Account
 - Distributed by County Road Administration Board (CRAB) to counties on a regionally competitive basis for construction and reconstruction of rural arterials and collectors. Regional allocation is based on rural land area and eligible road mileage.
 - 2007–2009 estimate: \$40.4 million
- **TRANSPORTATION IMPROVEMENT ACCOUNT (FUNDED PROGRAM)**
 - Distribution: 1.30 cents
 - Established in 1988 to improve the mobility of people and goods in Washington State by supporting economic development and environmentally responsive solutions to our statewide transportation system.
 - Distributed by Transportation Improvement Board on project basis
 - Transportation Partnership Program
 - The Transportation Partnership Program provides funding for cities with a population greater than 5,000, urban counties, and Transportation Benefit Districts (TBD).

- Transportation Partnership Program projects address congestion caused by economic development or fast growth. They must be consistent with state, regional, and local transportation plans. Project must also be partially funded by local contributions.
 - 2007–2009 estimate: \$90.5 million
- URBAN ARTERIAL TRUST ACCOUNT (FUNDED PROGRAMS)
 - Distribution: 1.74 cents
 - Established in 1967 to fund transportation projects for urban cities and urban counties.
 - Administered by the Transportation Improvement Board
 - Arterial Improvement Program
 - The intent of the Arterial Improvement Program is to improve mobility and safety while supporting an environment essential to the quality of life of the citizens of Washington State.
 - Eligible agencies are counties with urban areas, cities and towns within an urban area, and cities with a population of 5,000 or greater.
 - Small City Program
 - The intent of the Small City Program is to preserve and improve the roadway system in a manner that is consistent with local needs.
 - An eligible agency is a city or town that has a population less than 5,000.
 - Pedestrian Safety and Mobility Program
 - The Pedestrian Safety and Mobility Program provides funds to enhance and promote pedestrian mobility and safety as a viable transportation choice by improving safety, providing access, and addressing system continuity and connectivity.
 - City Hardship Assistance Program
 - The City Hardship Assistance Program provides funding to offset extraordinary costs associated with the transfer of state highways to cities with a population less than 20,000.
 - City Hardship Assistance Program projects are selected based on structural condition, accident experience, and relationship to other local agency projects.
 - 2007–2009 estimate: \$120.5 million (excludes the \$2.1 million transfer from the city distributions to the UATA to fund the City Hardship Assistance Program).
- COUNTY ARTERIAL PRESERVATION PROGRAM
 - Distribution: 0.45 cent
 - Revenue deposited in County Arterial Preservation Account
 - To sustain structural, safety, and operational integrity of urban and rural county arterials
 - Distributions by County Road Administration Board (CRAB) based on paved arterial lane miles in unincorporated areas.
 - 2007–2009 estimate: \$31.2 million
- COUNTIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION
 - Distribution: 4.92 cents (4.83 cents after deductions for state supervision and studies).
 - Pierce, Skagit and Whatcom counties are first reimbursed for 50% of any deficit incurred during the previous fiscal year in operating their county-owned ferry systems (limited to \$1,000,000 per biennium).
 - 1.5% provided to DOT and CRAB for statutory regulation, supervision of grants, and technical support to counties.
 - Up to 0.33% for studies
 - Sums required to be repaid to counties composed of islands are provided (San Juan and Island counties) (RCW 46.68.080/ "Capron Act").

- Remainder distributed according to following formula: 10% evenly distributed, 30% by population, 30% based on annual road cost (maintenance costs plus 1/25 of replacement costs), 30% based on annual monetary needs; for construction and maintenance of county roads.
- 2007–2009 estimate: \$ 332.9 million (\$326.3 million after deductions). Redistribution of \$8.4 million to Ferry Operations (RCW 46.080.68(5)).
- **CITIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION**
 - Distribution: 2.96 cents (2.88 cents after deductions for state supervision, studies, and City Hardship Assistance Account).
 - Up to 1.5% distributed to DOT for supervision of federal grants and roadwork.
 - Up to 0.33% for studies
 - 1% to City Hardship Assistance Program to help small cities that take over maintenance of state highways within their boundaries.
 - Remainder distributed by population for construction and maintenance of streets.
 - 2007–2009 estimate: \$205.2 million (\$199.4 million after deductions)
- **FERRY OPERATIONS**
 - Distribution: 0.54 cents
 - Revenue deposited in Puget Sound Ferry Operations Account
 - Redistribution of Capron revenues from San Juan and Island counties (RCW 46.080.68(5)).
 - 2007–2009 estimate: \$39.2 million (\$45.5 million after Capron redistributions from counties).
- **FERRY CAPITAL CONSTRUCTION**
 - Distribution: 0.55 cents
 - Revenue deposited in Puget Sound Capital Construction Account
 - 2007–2009 estimate: \$37.8 million

REVENUE SOURCE:**Motor Vehicle Registration Fee****RCW:**

46.16.0621 (fee)
46.68.030 (distribution)

WHO'S TAXED:

Owners of passenger cars, motorcycles, motor homes, for-hire vehicles (6 or less passenger capacity), taxicabs, horseless carriages, restored vehicles, stage vehicles with 6 or less seats, travel trailers, other trailers not paying combined licensing fee, and tow trucks; other vehicles must pay the combined licensing fee based on gross weight (see [Combined Licensing Fee](#), page 45); personal trailers pay a separate fee (see [Single-Axle Trailer Fee](#), page 98).

TAX RATE:

Original registration \$30; renewal registration \$30.

10-cent study fee and 50-cent field service fee formerly collected in conjunction with vehicle registration eliminated by Chapter 1, 1st Special Session, Laws of 2000.

ADMINISTERED BY:

Department of Licensing

WHERE DEPOSITED:

	<u>Original</u>	<u>Renewal</u>
State Patrol Highway Account	20.35	20.35
Ferry Operations Account	2.02	.93
Motor Vehicle Account	<u>7.63</u>	<u>8.72</u>
TOTAL	\$30	\$30

DISTRIBUTION & USE:

Appropriated for State Patrol, ferry operations, and highway-related activities.

TAX EXEMPTIONS:

Vehicles owned by government agencies (RCW 46.16.020)
Vehicles owned by Indian tribes (RCW 46.16.020, 46.16.022)
Vehicles owned by governments of foreign countries (RCW 46.16.020)
Buses owned by private schools (RCW 46.16.035)

TAX HISTORY:**Original & Renewal**

1909	\$3.00
1917	\$5.00
1919	\$10.00
1932	\$3.00
1949	\$5.00
1949	\$6.50
1961	\$6.90
1965	\$8.00
1969	\$9.40

	<u>Original</u>	<u>Renewal</u>
1977	\$13.40	\$ 9.40
1981	\$23.00	\$19.00
1987	\$27.75	\$23.75
2000	\$30.00	\$30.00
2002	Changed distribution of Original fee	
2005	Private use single-axle trailers removed from basic fee	

2005–07 ESTIMATE: \$284 million

2007–09 FORECAST: \$297 million

VALUE OF INCREASE: \$9.9 million per \$1 of registration fee increase per biennium

<u>REVENUE SOURCE:</u>	Motorcycle Endorsement Fee/Instruction Permit
<u>RCW:</u>	46.20.505 (exam and endorsement fee) 46.20.510 (instruction permit fee)
<u>WHO'S TAXED:</u>	Motorcycle drivers; applicant must be at least 16 years old and have a driver license.
<u>TAX RATE:</u>	\$10 for initial endorsement, plus \$5 examination fee \$25 renewal endorsement, payable every 5 years \$15 instruction permit Motorcycle drivers must have their driver license specially endorsed, which requires passage of the motorcycle exam; the exam may be taken up to three times at no additional cost. Instruction permits are good for 90 days and may be renewed for a second 90-day period.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motorcycle Safety Education Account
<u>DISTRIBUTION & USE:</u>	Appropriated for motorcycle safety education.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 \$4 initial exam, \$2 renewal exam 1987 \$6 initial exam, \$4 renewal exam 1988 \$7 initial or new category, \$5 renewal exam 1989 \$2 exam fee, \$6 initial or new category endorsement, \$7.50 renewal endorsement, \$2.50 instruction permit 1993 \$2 exam fee, \$6 initial or new category endorsement, \$14 renewal endorsement, \$2.50 instruction permit 1999 \$2 exam fee, \$10 initial or new category endorsement, \$25 renewal endorsement, \$2.50 instruction permit 2002 \$5 exam fee, \$15 renewal endorsement
<u>2005–07 ESTIMATE:</u>	\$2,991,170
<u>2007–09 FORECAST:</u>	\$3,026,800
<u>VALUE OF INCREASE:</u>	\$162,700 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Motor Home Weight Fee
<u>RCW:</u>	46.17.020
<u>WHO'S TAXED:</u>	All motor homes
<u>TAX RATE:</u>	\$75 annual fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Multimodal Account
<u>DISTRIBUTION & USE:</u>	The vehicle weight fee provides funds to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees. Proceeds from the fee may be used for transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2005 Motor Home weight fee established at \$75
<u>2005–07 ESTIMATE:</u>	\$8.7 million
<u>2007–09 FORECAST:</u>	\$12.0 million
<u>VALUE OF INCREASE:</u>	\$160,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Natural Gas and Propane Fee																					
<u>RCW:</u>	82.38.075																					
<u>WHO'S TAXED:</u>	Vehicles powered by natural gas or propane																					
<u>TAX RATE:</u>	<p>In lieu of paying the special fuels tax (same as gas tax) on a per gallon basis, users of vehicles powered by natural gas or propane pay an annual fee based on the gross weight of the vehicle. The annual fee is indexed to increase with increases in the special fuels tax rate. The estimated rates after implementation of the 37.5-cent special fuel tax rate on July 1, 2008 are:</p> <table><tr><td>Gross Weight</td><td></td><td></td></tr><tr><td>0 – 10,000</td><td>\$145.63</td><td></td></tr><tr><td>10,001 – 18,000</td><td>\$255.00</td><td></td></tr><tr><td>18,001 – 28,000</td><td>\$348.75</td><td></td></tr><tr><td>28,001 – 36,000</td><td>\$473.75</td><td></td></tr><tr><td>36,001 and above</td><td>\$786.25</td><td></td></tr></table> <p>(A \$5 fee for cost of administration is included in above fees).</p>				Gross Weight			0 – 10,000	\$145.63		10,001 – 18,000	\$255.00		18,001 – 28,000	\$348.75		28,001 – 36,000	\$473.75		36,001 and above	\$786.25	
Gross Weight																						
0 – 10,000	\$145.63																					
10,001 – 18,000	\$255.00																					
18,001 – 28,000	\$348.75																					
28,001 – 36,000	\$473.75																					
36,001 and above	\$786.25																					
<u>ADMINISTERED BY:</u>	Department of Licensing																					
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account																					
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.																					
<u>TAX EXEMPTIONS:</u>	None																					
<u>TAX HISTORY:</u>	<u>1977</u>	<u>1979</u>	<u>2009</u>																			
Gross Weight																						
0 - 6,000	\$60	45	146																			
6,001 - 10,000	70	45	146																			
10,001 - 18,000	80	80	255																			
18,001 - 28,000	110	110	349																			
28,001 - 36,000	150	150	474																			
36,001 and above	250	250	786																			
**1983 Adds indexing (uses 1979 rates as base)																						
<u>2005–07 ESTIMATE:</u>	\$866,000																					
<u>2007–09 FORECAST:</u>	\$1,002,000																					
<u>VALUE OF INCREASE:</u>	\$10,020 per 1% increase per biennium																					

<u>REVENUE SOURCE:</u>	Occupational Driver License Fee
<u>RCW:</u>	46.20.380 (fee) 46.20.410 (penalty)
<u>WHO'S TAXED:</u>	Drivers who have had their driver license suspended or revoked; for work-related use only; license may not be issued in first 30 days following suspension or revocation; only one issuance.
<u>TAX RATE:</u>	\$100 nonrefundable application fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for support of driver-related programs
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1961 \$10 1985 \$25 2004 \$100
<u>2005–07 ESTIMATE:</u>	\$585,851
<u>2007–09 FORECAST:</u>	\$449,800
<u>VALUE OF INCREASE:</u>	\$3,900 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Off-Road Vehicle Use Permit		
<u>RCW:</u>	46.09.070 (fee) 46.09.110 (where deposited)		
<u>WHO'S TAXED:</u>	Off-road vehicle owners		
<u>TAX RATE:</u>	\$18 for annual permit \$7 for 60-day temporary permit \$10 transfer fee		
<u>ADMINISTERED BY:</u>	Department of Licensing		
<u>WHERE DEPOSITED:</u>	Nonhighway and Off-Road Vehicle Activities		
	Program (NOVA) Account	82%	
	Motor Vehicle Account	<u>18%</u>	
	TOTAL	100%	
<u>DISTRIBUTION & USE:</u>	Appropriated for outdoor recreation and highway-related purposes (Outdoor Recreation Account appropriations found in General Fund budget).		
<u>TAX EXEMPTIONS:</u>	None		
<u>TAX HISTORY:</u>	1971 \$5 new & renewal; \$1 transfer fee; \$2 nonresident permit 1986 \$5 new & renewal; \$1 transfer fee; \$2 temporary use permit 2002 \$5 new & renewal; \$5 transfer fee; \$2 temporary use permit 2004 \$18 new & renewal; \$10 transfer fee; \$7 temporary use permit		
<u>2005-07 ESTIMATE:</u>	\$3,057,427		
<u>2007-09 FORECAST:</u>	\$3,164,200		
<u>VALUE OF INCREASE:</u>	\$211,800 per \$1 increase per biennium		

<u>REVENUE SOURCE:</u>	Personalized Plates
<u>RCW:</u>	46.16.585 (\$30 basic fee, \$20 renewal fee) 46.16.590 (transfer fee) 46.16.605 (where deposited) 46.16.606 (additional \$10 fee)
<u>WHO'S TAXED:</u>	Vehicle owners
<u>TAX RATE:</u>	\$40 set of new plates/\$30 for renewal of plates; paid in addition to the regular vehicle registration fee and any other required fees or taxes (RCW 46.16.585). To transfer plates to another vehicle, a \$10 fee is charged in addition to all other fees.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Wildlife Fund (transfer fee deposited in Motor Vehicle Account)
<u>DISTRIBUTION & USE:</u>	Appropriated to Department of Licensing to cover administrative costs of program and to Department of Fish and Wildlife for wildlife protection and enhancement.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1973 \$30 new, \$20 renewal 1991 \$40 new, \$30 renewal
<u>2005–07 ESTIMATE:</u>	\$5.9 million
<u>2007–09 FORECAST:</u>	\$6.7 million
<u>VALUE OF INCREASE:</u>	\$195,600 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Prisoner of War/Disabled Veteran Plate
<u>RCW:</u>	73.04.110
<u>WHO'S TAXED:</u>	Discharged American veterans who satisfy the U.S. Department of Veterans Affairs' 100% disability criteria; discharged American veterans who were captured and incarcerated for more than 29 days.
<u>TAX RATE:</u>	No fee; exempt from all licensing fees and excise tax for one vehicle.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Not applicable
<u>DISTRIBUTION & USE:</u>	Not applicable
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1949 Free plates authorized for disabled veterans 1980 \$5 transfer fee added 1982 Free plates authorized for prisoners of war
<u>2005–07 ESTIMATE:</u>	Not applicable
<u>2007–09 FORECAST:</u>	Not applicable
<u>VALUE OF INCREASE:</u>	Not applicable

<u>REVENUE SOURCE:</u>	Proportional Registration Plates and Fees
<u>RCW:</u>	46.87 46.87.090 (replacement plate fees) 46.87.130 (\$4.50 transaction fee) 46.68.035 (registration revenue distribution)
<u>WHO'S TAXED:</u>	Businesses engaged in interstate commerce that operate in Washington and are registered as part of the International Registration Plan (IRP).
<u>TAX RATE:</u>	<ul style="list-style-type: none"> • Registration: Under IRP, the cost of registration is based on the percentage of total miles traveled in member states and provinces; the base state or province collects the entire fee and transmits appropriate amounts to other states; applies to the combined licensing fee. • Apportioned plates: \$10 for vehicles required to display two apportioned plates and \$5 for vehicles required to display one plate. • Cab card: \$2 • Validation tab: \$2 • Vehicle transaction fee: \$4.50 each time a vehicle is added to a Washington-based fleet and each time the proportional registration is renewed.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Prorate combined licensing fee distributed per RCW 46.68.035 (see Combined Licensing Fee , page 45). Plate fees and transaction fees distributed to the Motor Vehicle Account.
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1985 \$10, two apportioned plates; \$5, one apportioned plate 1987 Adds: Cab card, \$2; validation tab, \$2; backing plate, \$2; maximum transaction fee set at \$10 (DOL sets at \$4.50).
<u>2005–07 ESTIMATE:</u>	Plates and fees: \$1.5 million Combined licensing fee: \$72.0 million MVET: \$0.0 million
<u>2007–09 FORECAST:</u>	Plates and fees: \$1.5 million Combined licensing fee: \$75.0 million MVET: \$0.0 million
<u>VALUE OF INCREASE:</u>	Plates and fees: \$60,000 per \$1 increase per biennium Combined licensing fee: \$750,000 per 1% increase per biennium MVET: \$0 per 1% increase per biennium

<u>REVENUE SOURCE:</u>	Reflectorized Plate Fee
<u>RCW:</u>	46.16.237
<u>WHO'S TAXED:</u>	Vehicle owners
<u>TAX RATE:</u>	\$2 per plate
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 50 cents per plate 2005 \$2 per place
<u>2005–07 ESTIMATE:</u>	\$9.4 million
<u>2007–09 FORECAST:</u>	\$11.3 million
<u>VALUE OF INCREASE:</u>	\$6.3 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Rental Vehicle Sales Tax (in lieu of MVET)
<u>RCW:</u>	82.08.020
<u>WHO'S TAXED:</u>	Consumers who rent vehicles; tax is in lieu of motor vehicle excise tax on rental vehicles.
<u>TAX RATE:</u>	5.9% of rental contract amount; rate was set to generate same revenue as what the MVET on rental vehicles would have generated.
<u>ADMINISTERED BY:</u>	Department of Revenue
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	General Transportation
<u>TAX EXEMPTIONS:</u>	<p>Vehicles rented or loaned to customers by automotive repair businesses while the customers' vehicles are under repair (RCW 46.04.465).</p> <p>Vehicles licensed and operated as taxicabs (RCW 46.04.045).</p>
<u>TAX HISTORY:</u>	<p>1992 5.9% of rental contract amount</p> <p>1998 Consolidated the distribution of in-lieu MVET consistent with the MVET; surtax distribution eliminated.</p> <p>2000 After enactment of Chapter 1, 1st Special Session, Laws of 2000, distributed to Multimodal Transportation Account.</p>
<u>2005–07 ESTIMATE:</u>	\$45.2 million
<u>2007–09 FORECAST:</u>	\$50.2 million
<u>VALUE OF INCREASE:</u>	\$8.5 million for each 1% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Replacement Plate and Tab Fees	
<u>RCW:</u>	46.16.270 (plate replacement fees) 46.16.233 (periodic replacement program and license plate number retention)	
<u>WHO'S TAXED:</u>	Vehicle owners who purchase replacement plates and tabs.	
<u>TAX RATE:</u>	\$10 per replacement plate \$2 per replacement plate for motorcycles \$1 per set of replacement license plate tabs \$20 per vehicle retaining current license plate number	
<u>ADMINISTERED BY:</u>	Department of Licensing	
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Multimodal fund (plate number retention fee)	
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.	
<u>TAX EXEMPTIONS:</u>	The following are exempt from the periodic plate replacement program under RCW 46.16.233: commercial vehicles over 26,000 pounds, state and local government vehicles, horseless carriages, medal of honor recipients, and trailers licensed in combination with a tractor and weighing over 40,000 pounds.	
<u>TAX HISTORY:</u>	1915 50 cents per plate 1921 \$2 for one or two plates 1929 \$1 per plate 1947 Same as original fee for two plates; \$1 for single plate. 1951 \$2 per plate; \$1 per motorcycle plate; \$1 for tabs or windshield emblem if issued instead of plates. 1986 \$3 per plate; \$2 per motorcycle plate; \$1 for tabs, etc. 1997 Established the mandatory periodic plate replacement program. 2004 \$20 license plate number retention option under the mandatory periodic plate replacement program. 2005 \$10 per plate; \$2 per motorcycle plate.	
<u>2005–07 ESTIMATE:</u>	Plate Replacement:	\$23.0 million
	Plate Number Retention:	\$0.9 million
<u>2007–09 FORECAST:</u>	Plate Replacement:	\$28.3 million
	Plate Number Retention:	\$0.9 million
<u>VALUE OF INCREASE:</u>	Plate Replacement:	\$3.2 million per \$1 increase per biennium
	Plate Number Retention:	\$0.05 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Retail Sales and Use Tax on Motor Vehicles
<u>RCW:</u>	82.08.020 (retail sales tax) 82.12.020 (use tax)
<u>WHO'S TAXED:</u>	Consumers purchasing motor vehicles
<u>TAX RATE:</u>	0.3% of selling price
<u>ADMINISTERED BY:</u>	Department of Revenue
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	General Transportation
<u>TAX EXEMPTIONS:</u>	Retail car rentals
<u>TAX HISTORY:</u>	2003 0.3% of selling price
<u>2005–07 ESTIMATE:</u>	\$72.0 million
<u>2007–09 FORECAST:</u>	\$74.7 million
<u>VALUE OF INCREASE:</u>	\$249 million for each 1% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Rideshare Registration Fee
<u>RCW:</u>	46.16.023 (fee) 46.74.010 (definitions) 82.08.0287 (sales tax exemption) 82.12.0282 (use tax exemption) 82.44.015 (MVET exemption)
<u>WHO'S TAXED:</u>	A passenger motor vehicle being used for commute ridesharing or for ridesharing for the elderly and the handicapped; includes publicly-owned and privately-owned vehicles.
<u>TAX RATE:</u>	\$25 one-time rideshare plate fee in addition to basic registration fee; makes vehicle exempt from motor vehicle excise tax and sales/use tax; vehicles issued special license plate denoting "RIDESHARE."
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1980 Sales tax/use tax/MVET exemptions 1982 Handicapped/elderly revisions for vanpools 1987 \$25 one-time fee in addition to registration fee; \$5 transfer fee
<u>2005–07 ESTIMATE:</u>	Minimal
<u>2007–09 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

REVENUE SOURCE: **Single-Axle Trailer Fee**

RCW: 46.16.086

WHO'S TAXED: Private-use single-axle trailers of 2,000 pounds scale weight or less if used on public highways.

TAX RATE: \$15 annual fee

ADMINISTERED BY: Department of Licensing

<u>WHERE DEPOSITED:</u>	Motor Vehicle Account	59.495%
	State Patrol Highway Account	22.360%
	Puget Sound Ferry Operations Account	1.375%
	Transportation 2003 Account	5.237%
	Transportation Partnership Account	<u>11.533%</u>
	TOTAL	100.000%

DISTRIBUTION & USE: As appropriated for highway-related purposes, State Patrol, and Washington State Ferries.

TAX EXEMPTIONS: Trailers not used on public highways. Rental trailers pay basic fee under 46.16.062.

TAX HISTORY: 2005 Single-axel trailer fee created at \$15

2005–07 ESTIMATE: \$8.7 million

2007–09 FORECAST: \$10.6 million

VALUE OF INCREASE: \$705,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Special Fuel Single Trip Permit
<u>RCW:</u>	82.38.100
<u>WHO'S TAXED:</u>	Special fuel users temporarily entering the state (maximum three days) for commercial purposes; collected in lieu of the special fuel tax otherwise assessable for importing and using special fuel on highways in the state.
<u>TAX RATE:</u>	<p>\$ 1 Filing fee (kept by county auditors or licensing agents to defray administrative expenses)</p> <p>\$10 Administrative fee</p> <p>\$ 9 Excise tax</p> <p><u>\$ 5</u> <u>Surcharge</u> (weigh-in-motion program and congestion relief)</p> <p>\$25 Total</p>
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	<p>1971 Up to 333 miles, \$5; 334 to 555, \$10; 556 to 777, \$15; 778 to 1000, \$20; more than 1000, \$25 (plus \$1 per permit, valid for 96 hours; in lieu of special fuel tax for importing; limit of six permits/year).</p> <p>1973 \$10 + \$1/day (20 days maximum); six permits/year maximum).</p> <p>1979 \$10 + \$3/day (20 days maximum); six permit limit deleted.</p> <p>1983 \$1 filing fee; \$10 administration fee; \$9 excise tax; three-day permit; user fills in dates.</p> <p>2000 \$1 filing fee; \$10 administration fee; \$9 excise tax; \$5 surcharge; three-day permit; user fills in dates.</p>
<u>2005–07 ESTIMATE:</u>	\$524,000
<u>2007–09 FORECAST:</u>	\$524,000
<u>VALUE OF INCREASE:</u>	\$20,960 per \$1 increase per biennium

REVENUE SOURCE:

Special License Plates

RCW:

46.16.305 (authorization)
46.16.313 (basic fee)
46.16.316 (transfer fee)

WHO'S TAXED:

Persons who qualify for special license plates under the categories listed below; plate fees are paid one time and are in addition to normal registration fees, except as noted.

TAX RATE:

Purple Heart Medal – War veterans that have been awarded the Purple Heart medal (\$10.00 for original plate)

Military Affiliate Radio System (MARS) – Any person holding a valid MARS certificate (\$5 for original plate)

Horseless Carriage – Vehicles 40 years or older (\$35 for life of vehicle; registration fee only required in initial year)

Collector Vehicles – Vehicles 30 years or older (\$35 for life of vehicle; registration fee only required in initial year)

HAM – Any person holding a valid Amateur Radio Operator license issued by the FCC (\$5 for original plate)

Congressional Medal of Honor – Any person issued a Medal of Honor by the U.S. government (free original plate, free replacement plate)

Pearl Harbor Survivor – Any person on active duty at Pearl Harbor on December 7, 1941 or the surviving spouse of a deceased Pearl Harbor survivor (free original plate, free replacement plate)

Help Kids Speak – Any person (\$45 for original plate, \$30 for renewal)

Armed Forces (Air Force, Army, Coast Guard, Marine, National Guard, Navy) – Any person on active duty or retired (\$40 for original, \$30 for renewal)

Fire Fighters – Any professional fire fighters or paramedics who are members of the Washington State Council of Fire Fighters (\$40 for original plate, \$30 for renewal)

Other Specialty Plates (Keep Kids Safe, Law Enforcement Memorial, Share the Road, Ski and Ride Washington, Washington Lighthouse, Washington National Park, Washington State Parks and Recreation, Endangered Wildlife, Washington Wildlife, We Love Our Pets, Wild On Washington) – Any person (\$40 for original, \$30 for renewal)

ADMINISTERED BY:

Department of Licensing

<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Special license plate fund depicted on plate
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>2005–07 ESTIMATE:</u>	Not available
<u>2007–09 FORECAST:</u>	Not available
<u>VALUE OF INCREASE:</u>	Not available

<u>REVENUE SOURCE:</u>	Special Permit Fee for Oversize/Overweight Movements														
<u>RCW:</u>	46.44.0941 (including oversize farm implements) 46.44.0945 (temporary additional tonnage)														
<u>WHO'S TAXED:</u>	Overheight, overlength, overwidth, and overweight vehicles using state highways; there is a separate rate schedule for oversize farm implements.														
<u>TAX RATE:</u>	<table> <tr> <td>Single trip – Oversize</td><td>\$10</td></tr> <tr> <td>30-day permits – Oversize</td><td>\$10–\$20</td></tr> <tr> <td>30-day permits – Overweight</td><td>\$70–\$90</td></tr> <tr> <td>1-year permits – Oversize</td><td>\$100–\$150</td></tr> <tr> <td>1-year permits – Overweight garbage trucks</td><td>\$42 per 1000 lbs.</td></tr> </table> <p>For other overweight permits, fees range from \$.07 per mile for loads up to 10,000 pounds over licensed gross weight or legal capacity to \$4.25 per mile for loads 100,000 pounds or more over licensed gross weight or legal capacity; an additional 50 cents per mile is charged for each 5,000 pound increment exceeding 100,000 pounds; the minimum fee for any overweight permit is \$14; permits are for one-time movements.</p> <p><u>Oversized farm implements</u> (e.g., threshers)</p> <table> <tr> <td>Farmers</td><td>\$10, 3 month; \$ 25, 1 yr</td></tr> <tr> <td>Sales, repair firms</td><td>\$25, 3 month; \$100, 1 yr</td></tr> </table>	Single trip – Oversize	\$10	30-day permits – Oversize	\$10–\$20	30-day permits – Overweight	\$70–\$90	1-year permits – Oversize	\$100–\$150	1-year permits – Overweight garbage trucks	\$42 per 1000 lbs.	Farmers	\$10, 3 month; \$ 25, 1 yr	Sales, repair firms	\$25, 3 month; \$100, 1 yr
Single trip – Oversize	\$10														
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1-year permits – Oversize	\$100–\$150														
1-year permits – Overweight garbage trucks	\$42 per 1000 lbs.														
Farmers	\$10, 3 month; \$ 25, 1 yr														
Sales, repair firms	\$25, 3 month; \$100, 1 yr														
<u>ADMINISTERED BY:</u>	Department of Transportation														
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account														
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes														
<u>TAX EXEMPTIONS:</u>	Federal-, state-, county-, or city-owned vehicles (RCW 46.44.0941)														
<u>TAX HISTORY:</u>	1995 Overweight permit fee schedule revised and expanded 2004 Allowed tow trucks to purchase a one-year permit to tow oversize/overweight vehicles. Formerly had to purchase a permit for each oversize/overweight tow.														
<u>2005–07 ESTIMATE:</u>	\$14.5 million (includes revenue from additional weight permits)														
<u>2007–09 FORECAST:</u>	\$12.8 million (includes revenue from additional weight permits)														
<u>VALUE OF INCREASE:</u>	\$128,000 per 1% increase per biennium														

Note: Revenues include collections from additional tonnage, special permit fees, and log tolerance permits.

<u>REVENUE SOURCE:</u>	Stadium License Plates
<u>RCW:</u>	46.16.301 (authorization) 46.16.313 (fee)
<u>WHO'S TAXED:</u>	Purchasers of plates that commemorate the construction of a baseball stadium.
<u>TAX RATE:</u>	\$40 for original plates, \$30 fee upon renewal registration; paid in addition to the regular vehicle registration fee and any other required fees or taxes.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	The Department of Licensing may deduct up to \$2 to cover administration expenses (\$12 for initial plates). Administrative costs to Motor Vehicle Account. Remainder to King County to pay the principal and interest on bonds issued to construct a baseball stadium. To be used along with the county special stadium sales and use tax (RCW 82.14.360).
<u>DISTRIBUTION & USE:</u>	Motor Vehicle Account appropriated for highway-related purposes. To repay bonds to construct a baseball stadium.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1996 \$40 per year 1997 \$30 per year 2005 \$40 initial fee, \$30 for renewal
<u>2005–07 ESTIMATE:</u>	\$264,930
<u>2007–09 FORECAST:</u>	\$275,100
<u>VALUE OF INCREASE:</u>	\$9,100 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Tow Truck Capacity Fee
<u>RCW:</u>	46.16.079
<u>WHO'S TAXED:</u>	Any fixed-load motor vehicle equipped for lifting or towing any disabled, impounded, or abandoned vehicle.
<u>TAX RATE:</u>	\$25 per annum in addition to the basic motor vehicle registration fee, but in lieu of the combined licensing fee.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1963 \$25 per annum in lieu of combined licensing fee
<u>2005–07 ESTIMATE:</u>	\$79,500
<u>2007–09 FORECAST:</u>	\$80,800
<u>VALUE OF INCREASE:</u>	\$3,200 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Tow Truck Operator Fee
<u>RCW:</u>	46.55.030
<u>WHO'S TAXED:</u>	Operators of tow truck businesses (i.e., any person who engages in the impoundment, transporting, or storage of unauthorized vehicles, or the disposal of abandoned vehicles).
<u>TAX RATE:</u>	<p>\$100 annual fee for business and \$50 per truck per year (plus normal registration fee) for permit.</p> <p>Special license plates not issued; each tow truck issued a permit indicating the class of the truck.</p>
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1985 \$100/company + \$50/truck annually (original & renewal)
<u>2005–07 ESTIMATE:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>2007–09 FORECAST:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Transporter License and Plate Fees
<u>RCW:</u>	46.76.040 (original) 46.76.050 (renewal)
<u>WHO'S TAXED:</u>	Businesses that deal in transportation of vehicles owned by others (e.g., driveaway and towaway services); does not apply to motor freight carriers licensed under RCW 81.80.
<u>TAX RATE:</u>	\$25 For original license \$15 For annual renewal license \$ 2 Per set of plates to be attached to vehicles being delivered
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1947 \$25 original license; \$15 renewal; \$2 per set of plates (new plates required each year) 1990 Provision requiring new plate each year deleted
<u>2005–07 ESTIMATE:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>2007–09 FORECAST:</u>	<i>Included in Vehicle Dealer (Group IV)</i>
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Travel Trailer and Camper Excise Tax
<u>RCW:</u>	82.50.410 (tax) 82.50.425 (valuation) Chapter 1, 1st Special Session, Laws of 2000 repealed the travel trailer and camper excise tax, effective January 1, 2000
<u>WHO'S TAXED:</u>	Travel trailer and camper owners
<u>TAX RATE:</u>	Annual rate of 1.1% of value of the travel trailer or camper; value is based on statutory schedule (RCW 82.50.425) applied to the manufacturer's suggested retail price.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund Transportation Fund
<u>DISTRIBUTION & USE:</u>	1.1% of value: <ul style="list-style-type: none"> • 13.64% to cities • 13.64% to counties • 63.64% to General Fund; appropriated for schools • 9.08% to Transportation Fund; appropriated for general transportation purposes
<u>TAX EXEMPTIONS:</u>	Dealer inventory held for sale (RCW 82.50.520(1)) Government agency (RCW 82.50.520(2)) Nonresidents (RCW 82.50.520(3))
<u>TAX HISTORY:</u>	1943 1.5% (travel trailer) 1955 1.0% (travel trailer) 1971 2.0% (camper) 1972 1.0% (camper) 1990 1.1% (changed vehicle valuation schedules; added 0.1% surtax to base rate to be deposited in Transportation Fund) 1998 1.1% (eliminated 0.1% surtax and consolidated tax rate at 1.1%; distribution changed to maintain revenue neutrality) 2000 Repealed by Chapter 1, 1 st Special Session, Laws of 2000
<u>2005–07 ESTIMATE:</u>	\$0
<u>2007–09 FORECAST:</u>	\$0
<u>VALUE OF INCREASE:</u>	\$0

<u>REVENUE SOURCE:</u>	Trip Permit Fee and Surcharge																		
<u>RCW:</u>	46.16.160																		
<u>WHO'S TAXED:</u>	<p>Vehicle owners temporarily moving an unlicensed vehicle; generally used by commercial drivers who do not enter Washington frequently enough to make prorated licensing cost effective; also used by vehicle owners in the state who want to move an unlicensed vehicle on the public roads.</p> <p>Permit is good for three consecutive days; no more than three such permits may be used for a single vehicle during a 30-day period, except for recreational vehicles, which are limited to two permits in a one-year period.</p>																		
<u>TAX RATE:</u>	<table> <tr> <td>Filing fee:</td><td>\$ 3</td></tr> <tr> <td>Administration fee:</td><td>\$11</td></tr> <tr> <td>Excise tax:</td><td>\$ 1</td></tr> <tr> <td>Surcharge:</td><td><u>\$ 5</u></td></tr> <tr> <td>TOTAL</td><td>\$20</td></tr> </table>	Filing fee:	\$ 3	Administration fee:	\$11	Excise tax:	\$ 1	Surcharge:	<u>\$ 5</u>	TOTAL	\$20								
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<u>ADMINISTERED BY:</u>	Department of Licensing																		
<u>WHERE DEPOSITED:</u>	<table> <tr> <td>Motor Vehicle Account:</td><td>\$16</td></tr> <tr> <td>Highway Safety Account:</td><td>\$ 3</td></tr> <tr> <td>General Fund:</td><td>\$ 1</td></tr> </table>	Motor Vehicle Account:	\$16	Highway Safety Account:	\$ 3	General Fund:	\$ 1												
Motor Vehicle Account:	\$16																		
Highway Safety Account:	\$ 3																		
General Fund:	\$ 1																		
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes, drivers programs, and general government. Surcharge revenue assigned to Motor Vehicle Account (CVISN, weigh-in-motion programs) when collected from motor carriers. Surcharge revenue assigned to Motor Vehicle Account (for congestion relief) when collected from nonmotor carriers.																		
<u>TAX EXEMPTIONS:</u>	Farm vehicles pay a Farm Trip Permit																		
<u>TAX HISTORY:</u>	<table> <tr> <td>1957</td><td>\$2.50 to \$7.50; 3 day maximum; \$2 admin fee</td></tr> <tr> <td>1961</td><td>\$.50 to \$2 per 24-hour period; 10 day maximum; \$2.50 admin fee</td></tr> <tr> <td>1969</td><td>\$2 to \$4 per 24-hour period; 10 day maximum; \$5 admin fee</td></tr> <tr> <td>1976</td><td>\$2 to \$8 per 24-hour period; 10 day maximum; \$5 admin fee</td></tr> <tr> <td>1981</td><td>\$10 for 3-day permit; 3 permits per 30 days; includes \$8 admin fee, \$1 filing fee, and \$1 excise tax</td></tr> <tr> <td>1996</td><td>\$10 for 3-day permit; 3 permits per 30 days; includes \$6 admin fee, \$3 filing fee, and \$1 excise tax. Restricted recreational vehicles to two permits per year</td></tr> <tr> <td>1999</td><td>Added \$5 surcharge to fund weigh-in-motion programs and congestion relief</td></tr> <tr> <td>2002</td><td>Set fee at \$15, retained \$5.00 surcharge</td></tr> <tr> <td>2005</td><td>Established farm vehicle trip permit fee of \$6.50</td></tr> </table>	1957	\$2.50 to \$7.50; 3 day maximum; \$2 admin fee	1961	\$.50 to \$2 per 24-hour period; 10 day maximum; \$2.50 admin fee	1969	\$2 to \$4 per 24-hour period; 10 day maximum; \$5 admin fee	1976	\$2 to \$8 per 24-hour period; 10 day maximum; \$5 admin fee	1981	\$10 for 3-day permit; 3 permits per 30 days; includes \$8 admin fee, \$1 filing fee, and \$1 excise tax	1996	\$10 for 3-day permit; 3 permits per 30 days; includes \$6 admin fee, \$3 filing fee, and \$1 excise tax. Restricted recreational vehicles to two permits per year	1999	Added \$5 surcharge to fund weigh-in-motion programs and congestion relief	2002	Set fee at \$15, retained \$5.00 surcharge	2005	Established farm vehicle trip permit fee of \$6.50
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2005	Established farm vehicle trip permit fee of \$6.50																		
<u>2005–07 ESTIMATE:</u>	\$6.7 million																		
<u>2007–09 FORECAST:</u>	\$7.1 million																		
<u>VALUE OF INCREASE:</u>	\$209,000 per \$1 increase per biennium																		

<u>REVENUE SOURCE:</u>	Vanpool Registration Fee
<u>RCW:</u>	46.12.023 (fee) 46.74.010 (definitions) 82.08.0287 (sales tax exemption) 82.12.0282 (use tax exemption) 82.44.015 (MVET exemption)
<u>WHO'S TAXED:</u>	A passenger motor vehicle being used for commute ridesharing or for ridesharing for the elderly and the handicapped; includes publicly-owned and privately-owned vehicles.
<u>TAX RATE:</u>	\$25 annual fee in addition to basic registration fee; makes vehicle exempt from motor vehicle excise tax and sales/use tax; vehicles issued special license plate denoting "VANPOOL."
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1980 Sales tax/use tax/MVET exemptions 1982 Handicapped/elderly revisions for vanpools 1987 \$25 annual fee in addition to registration fee; \$5 transfer fee
<u>2005–07 ESTIMATE:</u>	Minimal
<u>2007–09 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Vehicle Certificate of Ownership (Title) and Inspection Fees
<u>RCW:</u>	46.12.040 (Certificate of title and motor vehicle inspection fee) 46.12.060 (VIN altered or obliterated) 46.12.080 (Motorcycle and motor changes to title) 46.12.101 (Transfer of ownership) 46.12.170 (Reissue of titles) 46.12.181 (Lost or stolen titles) 46.68.020 (Distribution)
<u>WHO'S TAXED:</u>	Applicants for vehicle certificate of ownership (includes motor and nonmotor vehicles except bicycles); inspections required for vehicles previously registered in another state or country, vehicles rebuilt after being declared a total loss, other vehicles as determined by the Department of Licensing; changes to or reissues of title.
<u>TAX RATE:</u>	Certificate of title, \$5.00 Vehicle inspection, \$15 if previously registered in another state or country; \$50 for all other inspections.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Multimodal Account Transportation 2003 (Nickel) Account Air Pollution Control Account Vessel Response Account
<u>DISTRIBUTION & USE:</u>	Appropriated for oil spill response, school bus retrofit, and highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1937 50 cents 1951 \$1 1974 \$1 certificate of ownership; \$10 inspection fee. 1989 \$1 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not. 1990 \$1.25 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not. 2002 \$5.00 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$50 inspection fee if not; raised fee for changes to certificate to \$5.00. 2003 Changed distributions of fees from Motor Vehicle Account to Multimodal Account, Transportation 2003 Account, Air Pollution Control Account, and Vessel Response Account. After 2008, fees going to Air Pollution Control and Vessel Response will go to Transportation 2003 Account.

<u>2005–07 ESTIMATE:</u>	Certificates:	\$22.5 million
	Inspections:	\$3.9 million
<u>2007–09 FORECAST:</u>	Certificates:	\$22.0 million
	Inspections:	\$4.0 million
<u>VALUE OF INCREASE:</u>	Certificates:	\$4.3 million per \$1 increase per biennium
	Inspections:	\$0.7 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Vehicle Dealer Excise Tax
<u>RCW:</u>	82.44.030 Chapter 1, 1st Special Session, Laws of 2000 repealed the vehicle dealer excise tax, effective January 1, 2000
<u>WHO'S TAXED:</u>	Vehicle Dealers
<u>TAX RATE:</u>	One-time fee of \$2 per set of vehicle dealer license plates; for privilege of demonstrating vehicles held for retail sale.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	The proceeds of this tax are deposited in the same accounts as the motor vehicle excise tax.
<u>DISTRIBUTION & USE:</u>	Appropriated for general government purposes and highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1943 \$2 per set of plates 2000 Repealed by Chapter 1, 1 st Special Session, Laws of 2000
<u>2005–07 ESTIMATE:</u>	\$0
<u>2007–09 FORECAST:</u>	\$0
<u>VALUE OF INCREASE:</u>	\$0

REVENUE SOURCE: **Vehicle Dealer (Group IV)**

RCW: 46.70.061

WHO'S TAXED: Businesses that sell or manufacture vehicles.

See: Hulk Haulers and Scrap Processors Business and Vehicle Licenses page 63, Hulk Haulers, Scrap Processors, and Wreckers License Plate Fees page 62, Tow Truck Operator Fee page 105, and Transporter License and Plate Fees page 106.

TAX RATE: **Annual Fee – Original License**

Dealer – Principal place of business	\$750
Dealer – Subagency	\$100
Dealer – Temporary subagent	\$125
Manufacturer	\$750

Annual Fee – Renewals

Dealer – Principal place of business	\$250
Dealer – Subagency	\$ 25
Manufacturer	\$250

See: Hulk Haulers and Scrap Processors - Business and Vehicle Licenses page 63, Hulk Haulers, Scrap Processors, and Wreckers License Plate Fees page 62, Tow Truck Operator Fee page 105, and Transporter License and Plate Fees page 106.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

TAX EXEMPTIONS: None

2005–07 ESTIMATE: \$2.9 million

2007–09 FORECAST: \$2.8 million

VALUE OF INCREASE: Not available

<u>REVENUE SOURCE:</u>	Vehicle Weight Fee
<u>RCW:</u>	46.17.010
<u>WHO'S TAXED:</u>	All motor vehicles licensed under 46.16.0621, except motor homes, which pay a motor home weight fee (see page 86). Fee is based on vehicle scale weight.
<u>TAX RATE:</u>	The vehicle weight fee is the fee on the scale weight listed in schedule B in RCW 46.16.070 minus the \$30 basic fee imposed under RCW 46.16.0621 . Minimum fee is \$10. For most passenger vehicles, weight fees are \$10, \$20, or \$30.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Freight Mobility Multimodal Account: \$6 million per biennium Multimodal Account: Remainder
<u>DISTRIBUTION & USE:</u>	The vehicle weight fee provides funds to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees. Proceeds from the fee may be used for transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2005 Vehicle weight fee established at \$10, \$20, and \$30 for most vehicles.
<u>2005–07 ESTIMATE:</u>	\$77.4 million
<u>2007–09 FORECAST:</u>	\$111.4 million
<u>VALUE OF INCREASE:</u>	\$9.9 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Vessel Pilot License Fee
<u>RCW:</u>	88.16.090
<u>WHO'S TAXED:</u>	Pilots licensed by the state to board out-of-state ships for the purpose of assisting navigation through Washington waters; the two pilotage districts in the state are the Puget Sound and Grays Harbor districts.
<u>TAX RATE:</u>	\$3,000 per year
<u>ADMINISTERED BY:</u>	Board of Pilotage Commissioners
<u>WHERE DEPOSITED:</u>	Pilotage Account
<u>DISTRIBUTION & USE:</u>	Appropriated for administration and operations of the Board of Pilotage Commissioners.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1935 \$100 1977 \$250 1979 Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC) 1986 Not to exceed \$1500; set by BPC 1995 \$2500 1999 \$3000 beginning 7/1/99
<u>2005-07 ESTIMATE:</u>	\$318,000
<u>2007-09 FORECAST:</u>	\$318,000
<u>VALUE OF INCREASE:</u>	N/A

<u>REVENUE SOURCE:</u>	Vessel Registration Fee
<u>RCW:</u>	88.02.050
<u>WHO'S TAXED:</u>	Owners of registered vessels
<u>TAX RATE:</u>	\$10.50 per year
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund
<u>DISTRIBUTION & USE:</u>	All revenue in excess of \$1.1 million per fiscal year is allocated by the State Treasurer to counties with approved boating safety, education, and law enforcement programs. Eligibility is contingent on approval by the State Parks and Recreation Commission.
<u>TAX EXEMPTIONS:</u>	Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet with less than 10 horsepower motors used on nonfederally regulated waters, and commercial fishing vessels assessed by Department of Revenue (RCW 88.02.030).
<u>TAX HISTORY:</u>	1984 \$6.00 annual registration fee 1994 \$10.50 annual registration fee
<u>2005–07 ESTIMATE:</u>	\$6.2 million
<u>2007–09 FORECAST:</u>	\$6.3 million
<u>VALUE OF INCREASE:</u>	\$626,600 per 10% increase each biennium

<u>REVENUE SOURCE:</u>	Watercraft Excise Tax
<u>RCW:</u>	82.49.010
<u>WHO'S TAXED:</u>	Owners of taxable vessels.
<u>TAX RATE:</u>	One half of 1% (\$5.00 per \$1,000 of taxable value per year) or \$5.00, whichever is greater.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund
<u>DISTRIBUTION & USE:</u>	For the 1993-95 fiscal biennium, the watercraft excise tax revenues exceeding \$5 million but not exceeding \$6 million in each fiscal year may, subject to appropriation by the Legislature, be used for site acquisition, sewage pump out or dump units, enforcing boating safety and registration laws, or for education, as specified in 88.12.375.
<u>TAX EXEMPTIONS:</u>	Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet, human-powered vessels, and commercial fishing vessels currently paying property tax (RCW 82.49.020, 88.02.030).
<u>TAX HISTORY:</u>	1984 One half of 1% (\$5.00 per \$1,000 of taxable value per year) or \$5.00, whichever is greater.
<u>2005-07 ESTIMATE:</u>	\$33.0 million
<u>2007-09 FORECAST:</u>	\$37.5 million
<u>VALUE OF INCREASE:</u>	\$74.9 million per biennium for each 1% increase in tax rate

